

**To:** All Spending Units

**From:** John C. Musgrave, Acting Secretary  
Department of Revenue

**Subject:** FY 2005 Expenditure Schedule

**Date:** April 2, 2004

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Enclosed are the Expenditure Schedule forms and instructions to be used in filing your FY 2005 Expenditure Schedules. Copies of the forms are available from the State Budget Office in Excel XP, Lotus Release 9.5, and Quattro Pro 8, or you may also download them from the Internet by going to [www.wvfinance.state.wv.us/budget/forms.htm](http://www.wvfinance.state.wv.us/budget/forms.htm).

Senate Bill 133, the Budget Act, was printed before all the new WVFIMS activity numbers could be verified. Therefore, please check your account numbers with the State Auditor's FY 2005 Account Number assignments before preparing your Expenditure Schedule or processing any FY 2005 transactions.

The original and one copy of the completed Expenditure Schedule shall be signed in **blue ink** by the Administrator, approved by the Department Secretary/Bureau Commissioner, and submitted to the ***State Budget Office, Department of Revenue, Building 1, Room W-310, Capitol Complex, Charleston, West Virginia 25305, no later than 12:00 p.m., Monday, May 3, 2004. In accordance with Chapter 11B-2-12 of the WV Code, each spending unit must also submit two (2) copies of the Expenditure Schedule to the Legislative Auditor, Building 1, Room W-332, Capitol Complex, Charleston, WV 25305.***

Please refer any questions to the State Budget Office at (304) 558-0040.

JCM:jr



**Expenditure Schedule Instructions  
Fiscal Year 2005**

***Table of Contents***

	<b><u>Page No.</u></b>
<b>Section I - General Instructions</b> .....	1
 <b><u>Form Number</u></b>	
ES-1 Expenditure Schedule Account Summary .....	3
ES-1A Expenditure Schedule Monthly Appropriation Allotments .....	7
ES-2 Summary of Receipts and Disbursements .....	9
ES-2A Estimate of Revenue by Revenue Source .....	13
ES-2B and 2C Estimate of Disbursements .....	15
ES-3, 3A and 3B Expenditure Schedule Detail Summary .....	19
ES-4 Association Dues and Professional Memberships .....	25
ES-5 Authority to Transfer Funds .....	27
ES-6 Authority to Transfer Intra-Agency Funds .....	29
 <b>Section II - Reappropriated Funds</b> .....	 33
 <b>Section III - Expenditure Schedule Amendments</b>	
Instructions for Amending the Expenditure Schedule ....	37
Guidelines for Requesting Increased Spending Authority .	39
When to do an Amendment .....	41
Quick Reference Guide .....	42
 <b>Section IV - Object Codes</b>	
Object Code Index .....	45
Object Code Definitions .....	49
 <b>Section V - Revenue Codes</b>	
Revenue Structure .....	67
Revenue Code Index .....	68
Revenue Code Definitions .....	76
 <b>Section VI - Appendix/Glossary</b> .....	 93



GENERAL  
INSTRUCTIONS



## **General Instructions FY 2005**

### **Object Codes Added**

157     Leasehold Improvements

### **Object Codes Updated**

Assets - The State's definition of a Fixed Asset has changed from a total value greater than \$1,000 to a total value greater than \$5,000.

143     Building Improvements

### **Object Codes Deleted**

126     Remittance of Revenue

SB 133 allows for **5%** transfer of General Revenue funds between agencies within a department or the Bureau of Commerce.

Beginning Fund Balances - Beginning balances on Form ES-2 must be updated on the first expenditure schedule amendment.

Form ES-1 (example)

## Expenditure Schedule Account Summary (Form ES-1)

**DESCRIPTION:** Form ES-1 details quarterly expenditures for each General Revenue or Appropriated Special Revenue account, and also summarizes estimated disbursements for other sources of funding (i.e., Federal Funds or other nonappropriated Special Revenues) related to the account. The form must be completed by all state agencies.

### STEPS:

- 1.) Enter Spending Unit name and address.
- 2.) Enter the WVFIMS account number(s) for appropriated accounts, if applicable. Verify the account numbers with the State Auditor's FY 2005 Account Number assignments.
- 3.) Appropriation Title/Activity: Enter each item of appropriation **as it appears in the Budget Act**, divided into quarters. Use the blank lines for appropriated activities not preprinted on the form.
- 4.) Enter the total of each column.
- 5.) Enter each column's percentage of the total appropriation. **General Revenue** allotments cannot exceed the following percentage guidelines:

<u>1st Qtr.</u>	<u>2nd Qtr.</u>	<u>3rd Qtr.</u>	<u>4th Qtr.</u>
20%	22%	25%	33%

Any deviations must be justified in writing and approved by the Secretary of the Department of Revenue. **Federal Funds and Special Revenue accounts are not required to follow these percentage guidelines.**

**NOTE: Quarterly allotments will be released the first working day of each quarter.**

- 6.) Enter the total estimated disbursements for Federal Funds or Federal Block Grants from ES-2.
- 7.) Enter the total estimated disbursements for Other Special Revenue accounts (nonappropriated) from ES-2.
- 8.) Enter the total of all funds listed on ES-1.

Form ES-1 (example)

Expenditure Schedule Account Summary  
(Form ES-1)  
(Continued)

**STEPS:**

- 9.) This form requires the original signatures in **blue ink** of the Division Administrator and the Department Secretary/Bureau Commissioner.

**ADDITIONAL  
INFORMATION:**

- Round to the nearest dollar, unless filing for reappropriated funds.
- Funds remaining unexpended at the end of a quarter (except the fourth quarter) are automatically carried over and available for expenditure in following quarters.
- A separate ES-1 must be completed for each appropriated General or Special Revenue account.
- Appropriations for Federal Block Grants must be filed as separate expenditure schedules.
- The total appropriation must agree with the Budget Act.
- Reappropriated funds must not be included with current year appropriations. (See Reappropriated Funds Section for instructions on reappropriated funds.)

Form ES-1A (example)

## Expenditure Schedule Monthly Appropriation Allotments (Form ES-1A)

**DESCRIPTION:** Form ES-1A details monthly expenditures for certain General Revenue accounts. Only the following appropriations require this form:

<u>Fund</u>	<u>Organization/Activity Name</u>
0186	Secretary of Administration - Lease Rental Payments
0226	Public Defender Services - Appointed Counsel Fees and Public Defender Corporations
0313	State Department of Education - Increased Enrollment
0314	State Department of Education - Special Education - Counties
0317	State Department of Education - State Aid to Schools (All)
0390	State Department of Education - Vocational Aid and Adult Basic Education
0403	Division of Human Services - (All)
0453	Division of Public Safety - Trooper Retirement Fund

### STEPS:

- 1.) Enter Spending Unit and Department name.
- 2.) Enter WVFIMS account number.
- 3.) Enter appropriation allotments over twelve (12) months. (Stay within the quarterly allotment percentages on ES-1.)
- 4.) This form requires the original signatures in **blue ink** of the Division Administrator and the Department Cabinet Secretary.

Form ES-2 (example)

## Summary of Receipts and Disbursements (Form ES-2)

**DESCRIPTION:** Form ES-2 must be completed for all non-General Revenue funds to identify estimated receipts, disbursements and beginning/ending balances.

### STEPS:

- 1.) Enter funding source (choose only one). A separate ES-2 is needed for each fund type (i.e., Appropriated Federal Funds are listed on one ES-2, Other Special Revenue funds are listed on a separate ES-2, etc.).
- 2.) Enter Spending Unit, Department/Bureau and address.
- 3.) Enter WVFIMS account name.
- 4.) Enter WVFIMS account number (Fund-FY-Org-Act-Src). Indicate the appropriate Revenue Class: 640 for Special Revenues, 700 for Federal Funds. For revenue classes 502-614, the revenue class and revenue source are the same number. **See Revenue Codes Section for WVFIMS revenue structure.**
- 5.) Enter the estimated beginning balance for the fiscal year. Balance includes cash plus any funds deposited in investment accounts. This balance must be updated with the first amended expenditure schedule.
- 6.) Enter the estimated revenue by quarter. If revenues come from more than one source class, detail each class on a separate line. **Do not include the estimated beginning balance in the total estimated revenues.**
- 7.) Enter the estimated expenditures by quarter. If an appropriated fund, make sure the quarterly totals on ES-2 match total appropriated quarters on the ES-1. **There should only be one line of expenditures per fund regardless of the number of revenue classes (see example).**
- 8.) Verify that the estimated beginning balance plus revenues by quarter are greater than or equal to the expenditures by quarter. For example, the estimated beginning balance plus the first quarter revenue should be equal to or greater than the amount entered in the first quarter expenditures, and so on.
- 9.) Enter the estimated ending balance for the fiscal year. (Estimated beginning balance **plus** total estimated receipts **minus** total estimated disbursements **equals** estimated ending balance.)

Form ES-2 (example)

Summary of Receipts and Disbursements  
(Form ES-2)  
(Continued)

**STEPS:**

- 10.) Enter the total of each column.
- 11.) Enter the net total of disbursements on the appropriate line on Form ES-1.

**ADDITIONAL  
INFORMATION:**

- **All expenditures for Special Revenue and Federal Funds will be limited to the quarterly estimated disbursements as approved on the FY 2005 expenditure schedule.**
- **Quarterly allotments will be released the first working day of each quarter.**

Form ES-2A (example)

## Estimate of Revenue by Revenue Source (Form ES-2A)

**DESCRIPTION:** Form ES-2A is used to identify the sources of revenue collected by all non-General Revenue accounts.

### **STEPS:**

- 1.) Enter funding source (choose only one).
- 2.) Enter Spending Unit, Department/Bureau and WVFIMS account name.
- 3.) Enter the WVFIMS account number.
- 4.) Enter the revenue name. (See Revenue Codes Section for complete listing of revenue names and codes.)
- 5.) Enter the revenue source number. (See Revenue Codes Section for complete listing of revenue names and codes.)
- 6.) Enter the dollar amount estimated to be received during FY 2005 from each revenue source.
- 7.) Enter the Total Revenue estimated for the account. Verify that this amount agrees with the estimated receipts detailed on Form ES-2.

Form ES-2B (example)

## Estimate of Disbursements (Forms ES-2B and 2C)

**DESCRIPTION:** Forms ES-2B and 2C must be completed for all non-General Revenue accounts. The form details estimated expenditures by object codes for the fiscal year.

### STEPS:

- 1.) Enter funding source (choose only one).
- 2.) Enter the Spending Unit and Department/Bureau/Commission.
- 3.) Enter the WVFIMS account number.
- 4.) Enter the WVFIMS account name.
- 5.) Indicate if account is established by statute. If so, cite the statutory reference.
- 6.) Enter a brief description of the account's purpose.
- 7.) Enter the activity number. For appropriated accounts, enter the activity number for each category of expenditure as it appears in the Budget Act. For most nonappropriated accounts, the activity number is 099 (unclassified) for all categories of expenditure.
- 8.) Number of Budgeted FTE is **equal** to the Total positions, filled and vacant budgeted, excluding any lump sum positions such as position numbers 66666, 88888 or 99999.
- 9.) Enter the estimated expenditures by object code. Total each category of expenditure. Use the blank lines listed immediately after the "Asset" category for objects not listed on forms ES-2B and 2C.
- 10.) Enter the total estimated expenditures. Verify that the amount agrees with the estimated disbursements reported on Form ES-2 for the account.

Form ES-2C (example)

Estimate of Disbursements  
(Forms ES-2B and 2C)  
(Continued)

**ADDITIONAL  
INFORMATION:**

- Accounts appropriated in an unclassified format, such as “Unclassified—Total,” must be detailed by object code.
- If there is no appropriation for Annual Increment or if the account is not appropriated, each agency is required to budget sufficient funds to cover the anticipated Annual Increment payroll in FY 2005.
- Investment accounts with the Treasurer’s Office and clearing accounts do not require expenditure schedules, but must have a letter of justification (see example in Appendix, page 94.)
- Agencies that use clearing accounts must request, by memorandum, that the accounts be activated for FY 2005. The memorandum shall state the complete WVFIMS account number (Fund, FY, Org., Activity, Revenue Class) and clearing account name. Any clearing account not related to payroll must include a justification for the account (see example in Appendix, page 94). Although the clearing account does not require an expenditure schedule, all accounts processed through the account must have an approved schedule on file.
- In the “Employee Benefits” category, indicate the Workers’ Compensation rate in the space provided. (For Employee Benefits guidelines, see page 93 in the Appendix.)

Form ES-3 (example)

## Expenditure Schedule Detail Summary (Form ES-3, 3A and 3B)

**DESCRIPTION:** Forms ES-3, 3A and 3B itemize the General Revenue expenditures by object code. The forms also consolidate, by fund type, expenditures for all accounts reported on ES-2B and 2C. These forms should correspond with the amounts listed on ES-1.

### **STEPS:**

- 1.) Enter the Spending Unit and Department/Bureau.
- 2.) Enter the WVFIMS account number(s) for appropriated accounts only.
- 3.) Enter the General Revenue activity number, if applicable.
- 4.) Enter the estimated expenditures by object code for General Revenue, if applicable.
- 5.) Object codes not listed on form ES-3 and 3A should be entered on the blank lines immediately after “Assets” on ES-3A.
- 6.) Number of Budgeted FTE is **equal** to the Total positions, filled and vacant budgeted, excluding any lump sum positions such as positions 66666, 88888 and 99999.
- 7.) Enter expenditures by object code for specific items of appropriation on ES-3A and 3B. These appropriations must be broken down into categories of expenditure (i.e., Personal Services, Annual Increment, Employee Benefits, Current Expenses, etc.).
- 8.) Enter Federal, Special and Other funds.
- 9.) Enter the totals for each column. Verify that the amounts for each column agree with the totals on form ES-1, and also the Budget Act, if applicable.

Form ES-3A (example)

Form ES-3B (example)



Expenditure Schedule Detail Summary  
(Form ES-3, 3A and 3B)  
(Continued)

**ADDITIONAL  
INFORMATION:**

- Do not combine General Revenue and Appropriated Special Revenue on the same expenditure schedule. A separate expenditure schedule should be completed for each General Revenue and Special Revenue appropriated fund.
- Accounts appropriated in an unclassified format, such as “Unclassified—Total” must be detailed by object code.
- If there is no appropriation for Annual Increment or if the account is not appropriated, each agency is required to budget sufficient funds to cover the anticipated Annual Increment payroll in FY 2005.

Form ES-4 (example)

## Association Dues and Professional Memberships (Form ES-4)

**DESCRIPTION:** Form ES-4 is used to list all association dues and professional memberships of the agency. Association dues and professional memberships will **not** be paid by the State Auditor unless they are listed on this form, as part of your approved expenditure schedule.

### STEPS:

- 1.) Enter the Spending Unit and Department/Bureau.
- 2.) Enter, in priority order, the name of the group or association to which dues will be paid in FY 2005.
- 3.) Enter the actual dues paid to each group or association during FY 2004.
- 4.) Enter the amount of dues to be paid to each group or association in FY 2005.
- 5.) Enter the WVFIMS account number (Fund-FY-Org.) from which the dues will be paid.
- 6.) Enter the total of each column.
- 7.) This form requires the original signature in **blue ink** of the Department Secretary/Bureau Commissioner of the Governing Body.

### ADDITIONAL INFORMATION:

- The State Auditor's Office will not pay a professional membership for an individual employee without a written agreement between the agency and the individual (see example of an agreement in the Appendix, page 95).
- Payment of association dues will be approved as reported on your current expenditure form ES-4, including any increase over the estimated amount by 10% without amending your current schedule on file with the State Budget Office. An amended expenditure schedule must be submitted to add new association dues/professional memberships prior to submitting the invoice for payment.

Form ES-5 (example)

## Authority to Transfer Funds (ES-5)

**DESCRIPTION:** Form ES-5 is used to transfer General Revenue funds between divisions (or between fund numbers within a division) within a department or Bureau of Commerce. Senate Bill 133 allows for the transfer of up to **5%** of a division's General Revenue appropriations. No funds may be transferred from a Special Revenue account, dedicated account, capital expenditure account or any other account specifically exempted from transfer by the Legislature.

### **STEPS:**

- 1.) Enter the Department/Bureau.
- 2.) Enter the FY 2005 item of appropriation from which the transfer is being made.
- 3.) Enter the amount to be transferred.
- 4.) Enter the WVFIMS state-level account number from which the transfer is being made.
- 5.) Enter the WVFIMS state-level account number that will receive the money.
- 6.) Enter the purpose of the transfer. **(Be specific)**
- 7.) Enter the date, the WVFIMS account number from which money will be transferred from, and the division name.
- 8.) This form requires the original signatures in **blue ink** of both division administrators (transferor and transferee) and the Department Secretary/Bureau Commissioner.

### **ADDITIONAL INFORMATION:**

- An amended expenditure schedule for the transferee and transferor must be attached to Form ES-5 at the time of the request.
- Transfers may be made between any items of appropriation, provided that the department/bureau's total personal services do not increase.
- Form ES-5 can only be used by Department Secretaries and Bureau of Commerce Commissioner.

Form ES-6 (example)

## Authority to Transfer Intra-Agency Funds (Form ES-6)

**DESCRIPTION:** Form ES-6 is used to transfer funds within the same fund of a division's General Revenue Fund or Appropriated Special Revenue account. The use of this form is limited to specific transfers (see "Additional Information").

### STEPS:

- 1.) Enter the Department/Bureau and Division.
- 2.) Enter the FY 2005 item of appropriation **from** which the transfer is being made and the amount to be transferred. Indicate the WVFIMS state-level account number, and enter the adjusted appropriation amount.
- 3.) Enter the FY 2005 item of appropriation **to** which the transfer is being made and the amount to be transferred. Indicate the WVFIMS state-level account number, and enter the adjusted appropriation amount.
- 4.) Verify that the amounts entered in the "Adjusted FY 2005 Appropriation" column agree with the amended expenditure schedule (see "Additional Information").
- 5.) Enter the purpose of the transfer. **(Be specific)**
- 6.) Enter the Department/Bureau and Division.
- 7.) This form requires the original signatures in **blue ink** of the Division Administrator and the Department Secretary/Bureau Commissioner.

### ADDITIONAL INFORMATION:

- An amended expenditure schedule must be attached to Form ES-6 at the time of the request.
- This form can only be used to 1.) transfer Personal Services and Employee Benefits to other lines of appropriations within the same WVFIMS account, 2.) transfer Personal Services or Unclassified to Employee Benefits or 3.) Transfer from Personal Services, Employee Benefits, Unclassified or any other appropriate line item to BRIM Premium should the BRIM Premium appropriation be insufficient to cover cost. **Funds may not be transferred to Personal Services.**

Form ES-6 (example)

Authority to Transfer Intra-Agency Funds  
(Form ES-6)  
(Continued)

**ADDITIONAL  
INFORMATION:**

- If it is anticipated prior to July 1, 2004, that it will be necessary to transfer funds during FY 2005, please incorporate this transfer on your original FY 2005 expenditure schedule, and attach Form ES-6 to the schedule. The State Auditor's Office will post the transfer (after it has been approved) on WVFIMS.



## SECTION II

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# REAPPROPRIATED FUNDS



## Instructions for Reappropriated Funds

**DESCRIPTION:** Reappropriated funds are those funds that are remaining at the end of the fiscal year which, through specific language in the Budget Act, are authorized to be available for expenditure in the next fiscal year. Expenditure schedules must be filed for each account that is reappropriated.

### STEPS:

- 1.) Complete Form ES-1 for each fund that is reappropriated. Indicate the year of the original appropriation in the fiscal year field. List each item of appropriation as it was appropriated in the Budget Act. Funds with more than one activity number reappropriated from the same fiscal year may be included on the same form. Since the funds are reappropriated from prior years, **the entire amount is available for expenditure in the first quarter** or may be budgeted over all four quarters.
- 2.) Complete Forms ES-2B and 2C for Appropriated Special Revenue and Forms ES-3, 3A and 3B for General Revenue accounts. Indicate the year of the original appropriation in the fiscal year field.

### ADDITIONAL INFORMATION:

- Expenditure schedules for reappropriated accounts must not be filed until the State Auditor strikes the June 30 balance unless Personal Services are to be paid from the account. If personal services are to be paid from a reappropriated account the schedule must be filed with the Personal Services work sheets using an estimated reappropriated amount then the schedule amended when the Auditor's Office strikes the reappropriated amounts.
- No payments will be processed on reappropriated accounts until the expenditure schedule has been approved.
- **For reappropriated accounts only, do not round to the nearest dollar. Use exact dollar amount, including cents.**
- Indicate at the top of the page "Reappropriated Funds." (Highlight or circle in red)
- Appropriated accounts not reappropriated to FY 2005 will expire at June 30. All obligations must be paid during the 31-day carryover, July 31.

Sample of Reappropriated  
Expenditure Schedule  
(Page 1)

Sample of Reappropriated  
Expenditure Schedule  
(Page 2)



EXPENDITURE SCHEDULE  
AMENDMENTS



## Instructions for Amending the Expenditure Schedule

**DESCRIPTION:** Expenditure schedules may be revised during the fiscal year to reflect more accurate revenue collections and/or estimated expenditures, or to add new accounts.

### STEPS:

- 1.) Make necessary adjustments on each affected page of the current expenditure schedule on file with the State Budget Office. **Circle the changes with red ink.**

**All beginning cash and investment balances on Form ES-2 must be updated with the first expenditure schedule amendment.**

- 2.) Indicate the amendment number and date. Each time an expenditure schedule revision is filed, all pages that change should have the same amendment number. For instance, if the schedule is amended (pages 1, 3 and 5) on September 10, and then amended again (pages 1, 2 and 4) on November 15, then the September 10 revision would be Amendment No. 1 and the November 15 revision would be Amendment No. 2.
- 3.) All lines that change should indicate the amount of change and whether the change was positive or negative, [i.e. +5,000 or (5,000)] written in ink above or beside line that changes.
- 4.) All expenditure schedule revisions must be signed in **blue ink** by the Division Administrator and the Department Secretary/Bureau Commissioner.
- 5.) All amendments **must** include a memorandum of justification for the revision which lists the page number of the amended forms. (See example on page 40.)

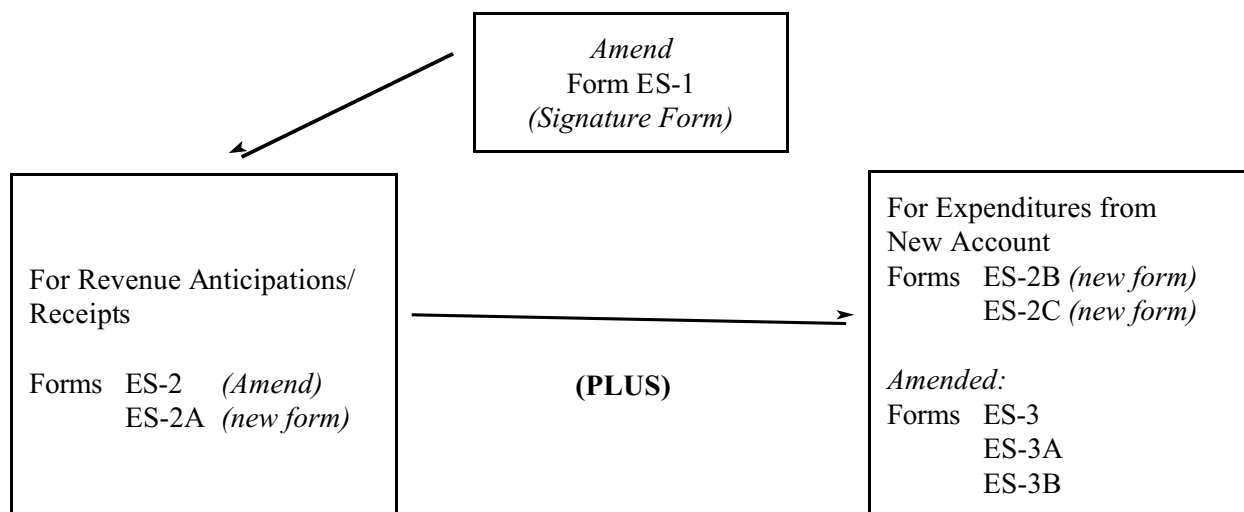
### ADDITIONAL INFORMATION:

- The original and one copy of the amended expenditure schedule must be submitted to the Department of Revenue, State Budget Office, Building 1, Room W-310. Two copies must also be sent to the Legislative Auditor, Building 1, Room W-332.
- All revised pages must have an amendment number and be accompanied by a new form ES-1 (signature page).
- All changes to total expenditures affect Forms ES-3, 3A and 3B; therefore, an amended ES-3, 3A and 3B must be filed whenever the amount of total expenditures is revised.
- **Allow at least five (5) working days for the expenditure schedule amendment to be processed.**

## Instructions for Amending the Expenditure Schedule (continued)

- If an increase in spending authority for Appropriated Federal Funds or Appropriated Special Revenue accounts is being requested, a copy of the letter of approval from the Governor's Office must be attached. (See *Guidelines on Requesting an Increase in Spending Authority* on next page.)
- When a new account is established by the State Auditor's Office, an expenditure schedule (for the account) must be approved by the State Budget Office before the account is activated in WVFIMS. (See *Procedures for Requesting a New Account* in the Appendix, page 96). All affected pages of the Expenditure Schedule on file must be revised to include the estimated revenues and expenditures for the new account (see Figure 1).
- Form ES-1 is required when an expenditure schedule amendment is submitted to the State Budget Office.
- For new accounts that will only need estimated revenue/receipts activated, Forms ES-1 and 2 must be amended, and Form ES-2A will need to be filed for the new account.
- For accounts with both estimated revenue/receipts and expenditures needed for the fiscal year, the above forms plus ES-2B, 2C, 3, 3A, and 3B will need to be amended.
- When adding a new fund, do not renumber existing pages, add new pages using A, B, C's. (i.e., 4A, 4B, 4C)

**Figure 1**  
**Forms Affected by a New Account Established by State Auditor's Office**



## Guidelines for Requesting Increased Spending Authority for Appropriated Special Revenue and Federal Funds

The West Virginia Code makes provisions for the Governor to increase certain appropriated Special Revenue and Federal Fund accounts when the West Virginia Legislature is not in session. However, the Legislature has requested the Governor to refrain from increasing these accounts, especially personal services accounts, except in extreme circumstances.

In order for the Governor to make a fully informed decision regarding these appropriation increases, please provide the following information should it become necessary to increase any of your special or federal appropriations:

1. A complete plan of expenditure showing what the additional spending authority will be used for including the appropriated account number(s) and amount(s).
2. A statement of justification showing the reason(s) why the additional spending authority is necessary and desirable.
3. A statement showing the reason why this increase should be approved by the Governor instead of waiting for the Legislature to convene and pass a supplemental appropriation bill.
4. A statement showing the reason why this additional spending authority was not anticipated in time for such expenditure to have been approved as part of the adopted budget.

In the case of Federal Funds, please **add** the following to the information required above.

1. The federal grantor.
2. The date the Federal Funds became available.
3. A statement showing the increase in spending authority is for an existing program and does not create a new program or significantly alter an existing program.

This written justification must be approved by the cabinet secretary, if applicable, the department or division director and the chief financial officer. It must also be approved by the general counsel of the department or division certifying the request for additional spending authority is in accordance with applicable law and is not exempted from the Governor's authority to increase the account.

This request will be subject to legislative review for a period of approximately **three weeks prior to the Governor's approval.**

All requests for an increase in spending authority shall be sent to Roger Smith, Director, State Budget Office, Building 1, Room W-310, Charleston, West Virginia 25305.

*EXAMPLE*

M E M O R A N D U M

December 2, 2004

To: Roger Smith, Director  
State Budget Office  
Building 1, Room W-310  
Charleston, WV 25305

Amendment # 6

Please find enclosed amendment #6 for the Division of Human Services Schedule appropriated special fund 5400. This revision reflects the following:

1. An increase in spending authority for fund 5400 Low Income Energy Assistance in the amount of \$3,263,000. See attached copy of the Governor's letter.
2. An increase of revenue to nonappropriated fund 5401 Medicaid Fraud in the amount of \$1,545.

Please find attached the following schedules for your review and approval:  
5400 Schedule: Pages 1, 2, 3, 4, 5, 9, 45, 46, 47, 75, 76, 77

Sincerely,

Thomas B. Johnson, Director  
Office of Budget Planning and Management

cc: Legislative Auditor (2)

## When to do an Amendment

Expenditure schedule amendments are most commonly needed:

- ▶ When you request a General Revenue Transfer (ES-5) or an Intra-Agency Transfer (ES-6).
- ▶ When you request increased spending authority for an Appropriated Federal or Special Revenue account.
- ▶ When you need to post a transaction in WVFIMS, and receive the message, “Overspent Quarterly Allotments.” \*
- ▶ When you need to revise a fund’s beginning balance. This is usually done after the State Auditor strikes the June 30 balance, unless the fund has a 31-day carryover, in which case the balance would not be revised until after July 31.
- ▶ When you need to change the amount budgeted for Personal Services. (Caution: You cannot reduce the amount of Personal Services budgeted on a WVFIMS account unless there are sufficient funds (at least equal to the reduction) budgeted on the account’s Position #99999, Reserve for Salary Adjustment).
- ▶ When your agency receives a supplemental or surplus appropriation for an existing WVFIMS account. For supplementals, remember to attach a copy of the bill. Surplus appropriations should be filed as an amendment to your original schedule after August 1.
- ▶ When you need to increase or decrease a nonappropriated fund’s total expenditures.
- ▶ When you need to revise a fund’s estimated revenues.

\*The message, “**Overspent Quarterly Allotments**,” means that the transaction you are trying to post in WVFIMS exceeds the amount of (budgeted) money remaining in the account for that quarter. If there is, in fact, enough cash remaining in this account to cover the transaction, you may do an expenditure schedule amendment that revises the quarterly allotments. Remember to update the account’s estimated receipts and/or beginning balance to account for the extra cash in the account.

## Expenditure Schedule Amendments Quick Reference Guide

<u>If you need to change:</u>	<u>Then the following forms must be amended:</u>
Quarterly Allotments (no change to net total)	ES-1 for all funds; and ES-2 for all non-General funds.
Estimated Disbursements (increase/decrease to net total)	ES-1, ES-2, ES-3 and ES-3A and 3B (if applicable), plus ES-2B and 2C for each fund that changes in net total.
Estimated Balances, June 30, 2004 or June 30, 2005	ES-1 and ES-2 (Beginning Balances must be updated on first expenditure schedule amendment)
Object Codes, Amounts for	ES-1, ES-2B and 2C for each fund that has changes, ES-3, 3A and 3B (if applicable). If there is an increase/ decrease to net total, see “Estimated Disbursements.”
Revenue or Estimated Receipts	ES-1 and ES-2, if you are shifting the estimated receipts between quarters plus ES-2A when the amount of net receipts changes.

**Note:** If you have many nonappropriated Special Revenue accounts, you may have more than one ES-2 form. In this case, anytime you amend ES-2, remember to carry the changes through to the last (bottom-line total) ES-2 page in the schedule. This also applies to ES-3, 3A and 3B. A common mistake is to update the ES-3, but then forget to carry the changes to the net total through to ES-3A or 3B.

## QUICK REFERENCE GUIDE TO MOVING MONEY ON EXPENDITURE SCHEDULES

	GENERAL	APPROPRIATED SPECIAL	APPROPRIATED FEDERAL	NON-APPROPRIATED SPECIAL	NON-APPROPRIATED FEDERAL
Increase Bottom-Line Total?	Yes. Authority to Transfer (Transferee)*	Yes. Increased Spending Authority	Yes. Increased Spending Authority	Yes.	Yes.
Decrease Bottom-Line Total?	Yes. Authority to Transfer (Transferor)*	No. (Except for a Supplemental Bill.)	No. (Except for a Supplemental Bill.)	Yes.	Yes.
Shift Money Between Quarters? (i.e., Change the Quarterly Allotment)	Yes.** (Approval depends on sufficient funds being available in general fund)	Yes.**	Yes.**	Yes.**	Yes.**
Move Money Between Items of Appropriation? (i.e., Move \$ from Act. 010 Benefits to Act. 099 Unclassified)	Yes. Intra-agency Transfer (Cannot move \$ to Personal Services)	Yes. Intra-agency Transfer (Cannot move \$ to Personal Services)	Only one item of appropriation - money may be shifted as necessary.	Since this is nonappropriated, money may be shifted as necessary.	Since this is nonappropriated, money may be shifted as necessary.
Move Money Between Object Codes Within an Item of Approp.? (i.e. Move \$ from object code 012 PEIA to 016 Pension & Ret.)	Yes.	Yes.	Only one item of appropriation - money may be shifted as necessary.	Since this is nonappropriated, money may be shifted as necessary.	Since this is nonappropriated, money may be shifted as necessary.
Increase Personal Services?	Yes.*** Authority to Transfer	Yes. Increased Spending Authority	Yes.	Yes.	Yes.
Decrease Personal Services?***	Yes.*** Authority to Transfer or Intra-agency Transfer	Yes. Supplemental Bill or Intra-agency Transfer	Yes.	Yes.	Yes.

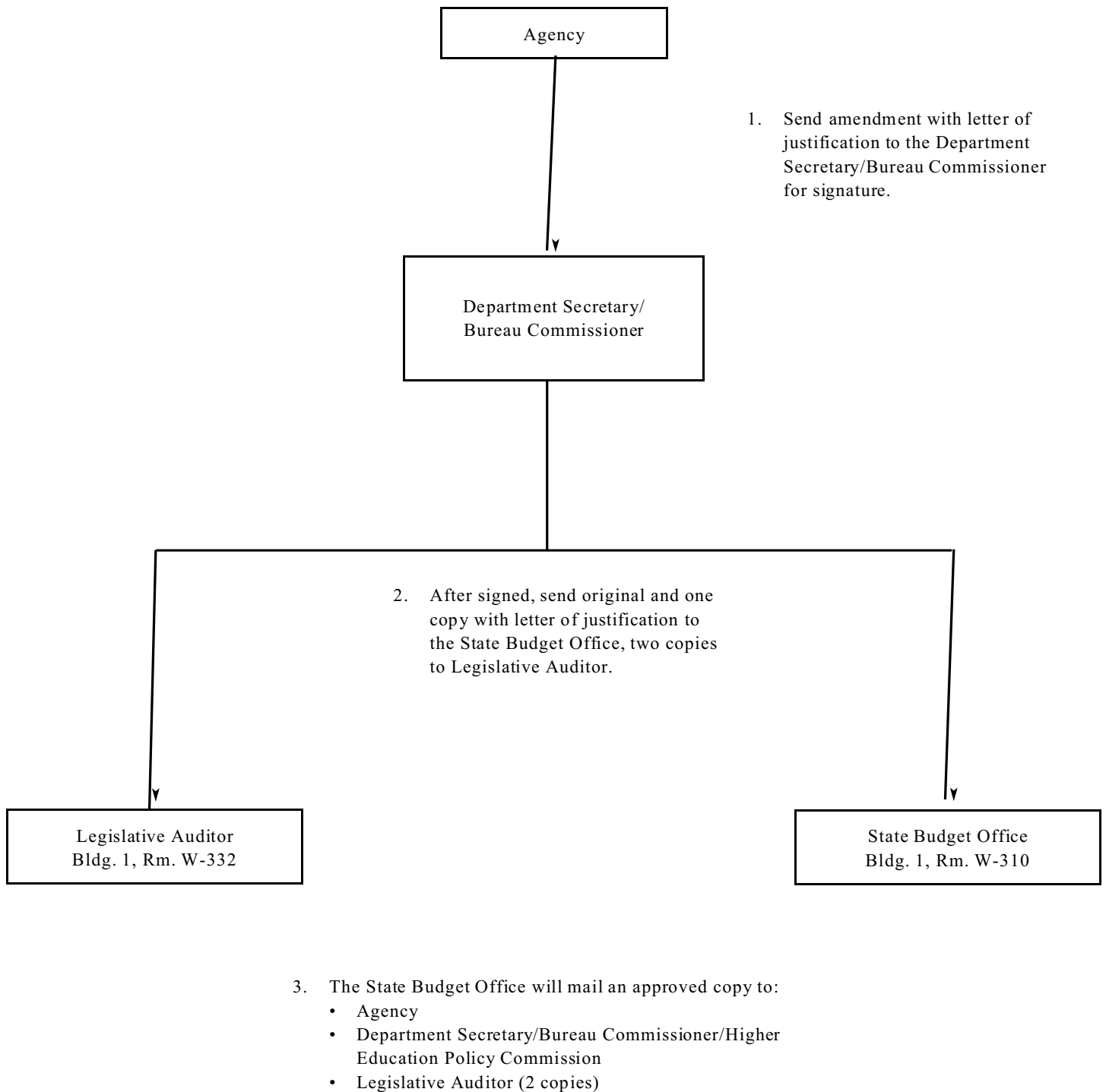
\* Does not apply to Miscellaneous Boards & Commissions.

\*\* Sufficient funds must be budgeted in all four quarters to cover any personal services and benefits that may be on an account.

\*\*\* For Department agencies and Bureau of Commerce only, a Secretary/Commissioner may move money from one agency's personal services to another agency's personal services, as long as the total personal services for the Department/Bureau does not increase.

\*\*\*\* Personal Services, in any fund type, may only be reduced by an amount equal to or less than the amount budgeted in Position #99999, Reserve for Salary Adjustment.

## Expenditure Schedule Amendment Process



## SECTION IV

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# OBJECT CODES

**Effective - July 1, 2004**

**Prepared by:  
Department of Revenue  
State Budget Office**



## Personal Services

- 001 Personal Services (with payroll deductions)
- 002 Other Personal Services
- 003 Payroll Reimbursements
- 004 Annual Increment

## Employee Benefits

- 010 Personnel Division and Public Employees' Insurance
- 011 Social Security Matching
- 012 Public Employees' Insurance
- 013 Other Health Insurance
- 014 Workers' Compensation
- 015 Unemployment Compensation
- 016 Pension and Retirement

## Current Expenses

- 020 Office Expenses
- 021 Printing and Binding
- 022 Rental Expense
- 023 Utilities
- 024 Telecommunications
- 025 Contractual and Professional
- 026 Travel
- 027 Computer Services
- 029 Vehicle Rental
- 030 Rentals (machine and miscellaneous)
- 031 Association Dues and Professional Memberships
- 032 Fire, Auto, Bond and Other Insurance
- 033 Food Products
- 034 Clothing, Household and Recreational Supplies
- 035 Advertising and Promotional
- 036 Vehicle Operating Expense
- 037 Research, Educational and Medical Supplies
- 038 Routine Maintenance Contracts/Warranties
- 039 Manufacturing Supplies

## Current Expenses (continued)

- 040 Merchandise for Resale
- 042 Hospitality
- 043 Educational Training (stipends)
- 045 Farm Expense
- 046 Subsistence
- 048 Discharge and Parole Allowance
- 051 Miscellaneous
- 052 Training and Development
- 053 Postal and Freight
- 054 Computer Supplies and Equipment
- 056 Attorney Legal Service Payments
- 057 Attorney Reimbursable Expenses
- 058 Miscellaneous Equipment Purchases

## Repairs and Alterations

- 061 Office and Communication Equipment Repairs
- 062 Research, Educational and Medical Equipment Repairs
- 063 Building and Household Equipment Repairs
- 064 Routine Maintenance of Buildings
- 065 Vehicle Repairs
- 066 Routine Maintenance of Grounds
- 067 Farm and Construction Equipment Repairs
- 068 Other Repairs and Alterations

## Assets

- 070 Office and Communication Equipment
- 071 Medical Equipment
- 072 Research and Educational Equipment
- 073 Household Equipment and Furnishings
- 074 Building Equipment
- 075 Vehicles
- 076 Livestock, Farm and Construction Equipment
- 077 Books and Periodicals
- 078 Other Capital Equipment

## Assets (continued)

092	Building Construction
120	Contractor Payments for Capital Asset Projects
121	Purchase of Materials and Supplies
122	Consultant Payments for Capital Asset Projects
143	Building Improvements
144	Reclamation of State Owned Property
148	Land Improvements
149	Land Purchases
150	Building Purchases
157	Leasehold Improvements
170	Computer Equipment
171	Computer Software

## Other Disbursements

080	Payment of Taxes
081	Payment of Claims and/or Settlement Agreements
083	Grants, Awards, Scholarships and Loans
084	Case Services (Human Services, Health, Vocational Rehabilitation)
086	Tax Mapping
088	Bond Sale Costs
089	Bank Costs
090	Assistance Payments
093	Reimbursement
094	Miscellaneous Land Expense
096	Other Interest and Penalties
097	Lottery Prizes
098	Managed Care Premiums for Clients (DHHR use only)
099	Natural Disaster Grants
111	Counties and Municipalities
112	Reissue - 6 Month Checks (Treasurer's Office Use Only)
113	Payment of Coal Severance Tax
114	Investments
115	Membership Loans, Retirement Funds
116	Pension Benefits
117	Withdrawal from Retirement Funds
118	Purchase of Bonds
123	Payments to National Guard (Governor's Office use only)
124	Cost Allocation Adjustment/Settlement

## Other Disbursements (continued)

125	Indirect Cost Reimbursement
127	Trustee Payments
128	Federal Subrecipient Disbursement
129	Taxable Grants and Subsidies for Agriculture
130	Reclamation of Non-State Owned Property
151	Debt Service (Bonded - Principal)
152	Debt Service (Bonded - Interest)
153	Debt Service (Leases - Principal)
154	Debt Service (Leases - Interest)
155	Taxable Grants and Subsidies
156	Medical Service Payments

## Transfer of Funds

100	Fund Transfers
110	Public Employees' Insurance Reserve Transfer

## Personal Services

Personal Services shall mean salaries, wages and other compensation paid to full-time, part-time, temporary and intermittent employees of the spending unit, but shall not include fees or contractual payments paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads shall be included in personal services.

- 001 - **Personal Services:** Compensation paid to full-time, part-time, temporary or intermittent employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 002 - **Other Personal Services:** Payments to individuals serving on commissions or members of a board. These payments may include a set fee for service or a per diem but may not include travel expenses that are reimbursable under an accountable travel plan. Also, *includes* payments to personnel without payroll deductions, e.g., payments to full-time students, JTPA payments, patient payments, inmate payments, national guard and fire suppressions when no payroll deductions have been taken. (See Glossary for definition of Accountable Travel Plans, Non-Accountable Travel Plans and Per Diem.) (See Object Code 026)
- 003 - **Payroll Reimbursements:** Reimbursement to another state agency or fund for payroll expenses excluding employee benefits.
- 004 - **Annual Increment:** Annual compensation to an eligible employee as defined in the state code (WV Code §5-5-1). The Annual Increment shall be paid from Activity 004 or from another appropriate activity from which salaries are paid, (e.g., Dam Safety, Activity 607; GAAP Project, Activity 125; Litter Control Conservation Officers, Activity 564) but never from Personal Services, Activity 001. Annual Increment shall always be paid using Object Code 004.

## Employee Benefits

### **(Paid by Employer)**

Employee benefits shall mean social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit *normally paid by the employer* as a direct cost of employment.

- 010 - Personnel Division and Public Employees' Insurance:** Fees and charges to those agencies covered by the Personnel Division and PEIA. (Do not include premiums.)
- 011 - Social Security Matching:** Agency share of Federal social security taxes (FICA).
- 012 - Public Employees' Insurance:** Premiums paid to Public Employees' Insurance Agency for public employees' and retirees' health insurance. (Do not include amount for annual 1% PEIA transfer (WV Code §11B-2-15); use Object Code 110.)
- 013 - Other Health Insurance:** Payments made by PEIA or other state agencies to third party carriers.
- 014 - Workers' Compensation:** Premiums or assessments paid to Workers' Compensation Fund predicated on the rate established by Workers' Compensation to each agency and/or division of the agency. For questions on rates contact Workers' Compensation.
- 015 - Unemployment Compensation:** Premiums or assessments paid to Employment Programs.

**Note: Must be paid by state warrant.**

- 016 - Pension and Retirement:** Funds paid to approved retirement plans and/or annuity plans.

## Current Expenses

Current Expenses are those operating costs for an agency, other than personal services and employee benefits, that are generally recurring in nature, (either monthly, quarterly, etc.), but should **not** include expenses for Repairs and Alterations, Assets (Capital Expenditures), Other Disbursements or Transfer of Funds. May include labor charges for producing goods which fall into the following object codes.

**Note: Equipment with a total value less than \$5,000 (each item), use Object Code 058.**

**020 - Office Expenses:** Those supplies normally used in the operation of an office and are primarily considered expendable in nature, e.g., letterhead, copy machine paper, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, photographic film, magazine subscriptions, books and periodicals, cassette tapes, etc. Storage charges for office file documents.

**Note: See Object Code 077 for books and periodicals for permanent filing.**

**021 - Printing and Binding:** All types of printing and supplies for printing, duplicating and reproducing; binding of printing, and rebinding of books contracted to commercial printers or State-operated printing shops. Approval required by West Virginia Correctional Industries.

**022 - Rental Expense:** Rental or lease of real estate, buildings, office space and meeting rooms. Lease or rental agreements covered by this object code must have prior approval by the Leasing Office, Department of Administration. Banquet and/or meeting rooms when used in conjunction with an Object 042 expenditure must have prior approval of the Travel Management Office, Division of Purchasing, Department of Administration. (Not lease purchase.)

**023 - Utilities:** Natural gas, electric, fuel oil or any other substance used for heating, cooling, light, sanitation fees, trash/garbage disposal, fire service, septic tank maintenance, cable TV charges, and purchase of bottled water. Also includes fees for usage/rental of portable comfort stations (i.e., port-a-pot) and late charges/penalties covered by PSC. Exempt from formal, competitive bidding and approval of the Purchasing Division.

**024 - Telecommunications:** Monthly charges for the following services: phone services, teleconferencing, long distance charges, portable (cellular) telephones, pagers, data circuits for computers, installations or moving charges, Internet charges, late charges/penalties covered by PSC, line charges for facsimile equipment, and telephone pole rental.

**Note: Purchase along with installation of a phone system see object code 070. Any lease purchase payment should be charged to Object Code 153 and/or 154.**

**025 - Contractual and Professional:** Services performed by individuals or firms considered to be professional or semiprofessional in nature. A written agreement (WV-48 or equivalent) is required except for indigent burial payments, and transportation of bodies for chief medical examiner.

**Note: DO NOT use Object Code 025 for payments to consultants, engineers or architects who are performing design work for capital asset projects. Use Object Code 122 to report those expenses. Object Code 025 shall only be used when contractual or professional services are purchased and a service is received by the agency. DO NOT use if goods or services are not received (see Object Code 083).**

- A. Contractual:** Charges for services performed on a continuing basis (weekly, monthly, etc.), e.g., janitorial custodial service, pest control, moving expenses, microfilming service, laundry service, referees at games, slaughtering of meat, photo developing and prints. Also, food service contracts, such as the student board plan for the residence hall cafeteria, athletic and other event food concessions, operations of the student center cafeteria, feeding student athletes prior to games and at the training table, and feeding residence hall staff during orientation. Also includes services performed on as needed basis, e.g., snow removal, window cleaning, grass mowing, tree trimming, locksmith services and support services for computers and software.
- B. Professional:** Services performed by state agency attorneys, engineers, architects, CPA's, performers, artists, guest speakers and process servers. Expenses incurred by judges and other legal officers in holding court such as court reporters, stenographic services, juror fees, witness fees, or any other expense for holding court or preparation for holding court.

**Note: DO NOT use Object Code 025 for payments for Attorney Legal Service Payments (see Object Code 056) or Attorney Reimbursable Expenses (see Object Code 057) which are external to state government.**

- C. Consultants and Consulting Fees:** Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement with the spending agency.
- D. Security Service:** For bonded security guards or services provided by an outside firm and not an individual on the state payroll.
- E. Research, Educational and Medical Contractual:** Payments made for services provided by a vendor for research or educational reasons, e.g. transportation of bodies and burials for the indigent.

**Note: For medical services by physicians, labs and hospitals, see Object Code 156.**

- 026 - Travel:** Payments for authorized in-state and out-of-state travel expenses in accordance with the State Travel Regulations as issued by the Travel Management Office, Division of Purchasing, Department of Administration and other approved travel plans. This object code is applicable to state employees, board members, commission members, consultants, contractors, and students, patients, and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel.

**Note: Do not include per diem - only travel related to per diem. (See Object Code 002.)**  
**For those travel expenses associated with training and development, see Object Code 052.**

- 027 - Computer Services:** Charges for computer services by IS&C, WVNET, State Auditor's Office, legislative computer system, or any other authorized state agency for programming, machine time, transaction fees, software and/or related computer expenses.

- 029 - Vehicle Rental:** Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.

**Note: Do not use for lease purchase items. (See Object Code 153 and 154.)**

- 030 - Rentals (Machine and Miscellaneous):** Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development.

**Note: Do not use for vehicle rental or for lease purchase of equipment.**

- 031 - Association Dues and Professional Memberships:** Dues for membership in associations that benefit the state or the agency require the Department Secretary's or designee's approval. Also an employee's current professional licensing fee that is necessary (i.e., required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. (Attorney General's Opinion July, 1993.)

- 032 - Fire, Auto, Bond and Other Insurance:** All premiums for casualty, liability, vehicle insurance, employee bond and fidelity insurance. Request for payments to outside insurers must be approved by State Board of Risk and Insurance Management.

- 033 - Food Products:** For purchase of food and food products from the Department of Agriculture - Land Division or from public vendors if unavailable from Department of Agriculture - Land Division for consumption by residents and/or inmates of state institutions.

**Note: Does not include food or food products for resale, e.g., food purchased for college cafeterias. (Use Object Code 040, merchandise for resale.)**

- 034 - Clothing, Household and Recreational Supplies:** Articles of clothing purchased or rented for state employees, inmates and patients, such as uniforms, linens, blankets, and material purchased for repair and maintenance of the above. Household supplies include items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.

**Note: Personal hygiene and personal care products are not to be included in this object code. (Use Object Code 037.)**

- 035 - Advertising and Promotional:** Newspaper ads for legal public notice requirements, procurement bids, radio and television spots, special sponsorships, publicity advertising to include pamphlets, road maps, and bill boards. Expenditure by the Governor's Office, West Virginia Development Office, Lottery, Tourism and Division of Natural Resources - Parks for food, nonalcoholic beverages, and related expenses for the entertainment of guests and authorized employees in surroundings conducive to business discussions for the purpose of economic development. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature. Expenditures by any spending agency for display booths and promotional items at trade shows, travel shows, fairs, and similar events must follow guidelines as issued by Division of Purchasing, Department of Administration. (Marketing Services to procure advertising should be paid under Object Code 025.)

**Note: See the Agency Purchasing Procedures Manual issued by the Division of Purchasing, Department of Administration.**

- 036 - Vehicle Operating Expense:** For vehicle operating expenses including helicopter and fixed wing aircraft. Gasoline, oil, grease, minor repairs such as headlight replacement, tire repair, and wheel alignment.

**Note: Major repairs, body damage, glass replacement or aircraft maintenance agreements are not to be included in this object code. (See Object Code 065 - Vehicle Repairs.)**

- 037 - Research, Educational, and Medical Supplies:**

**Research:** Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc.

**Educational:** Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. Included in this object code are interlibrary charges for Higher Education.

**Medical:** Personal hygiene/care products for patients and/or inmates and medications.

**Note: Bills for physicians are not included in this object code. (See Object Code 156.)**

- 038 - Routine Maintenance Contracts/Warranties:** Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.
- 039 - Manufacturing Supplies:** Material and supplies used in the manufacture of a finished product, such as material used in making paint, clothing, license plates and furniture.
- 040 - Merchandise for Resale:** Those items purchased for the purpose of resale, e.g., food, candy, souvenirs, etc.; in places such as student unions, state parks, book stores, college cafeterias; computer paper at IS&C; supplies purchased by Prison Industries.
- 042 - Hospitality:** Food, nonalcoholic beverages and related expenses for the reception of guests by a spending agency for a specific event or function relating to conducting state business. All hospitality events for functions estimated to cost \$5,000 or greater must have prior approval of the Purchasing Division, while those costing less than \$5,000 may be submitted for payment without approval of the Purchasing Division. (For expenses related to student activities, use Object Code 051.)
- 043 - Educational Training (Stipends):** Fixed sums paid regularly to an employee of a state agency or an outside participant (under contract) attending school. The allowance is for reimbursement of expenses in performance of work outside the scope of normal job duties and employment contracts and may be paid to faculty or students. Stipends are allowed for periodic payments to graduate assistants, dormitory resident assistants and officers of student government associations or similar student organizations.
- Note: Do not include grants, awards, scholarships and loans under this object code. (See Object Code 083).**
- 045 - Farm Expense:** Expenditures for operation of a farm. Primarily for the purchase of feed, grain, seed, fertilizer, pesticides and veterinary supplies.
- 046 - Subsistence:** To be used by agencies authorized in WV Code, e.g., West Virginia State Police and Division of Natural Resources. State Code reference must be provided.
- 048 - Discharge and Parole Allowance:** As required by penal institutions.
- 051 - Miscellaneous:** Allowable employee recognition awards, except those paid from personal services and benefits, and those supplies or services which cannot be classified under any other object code.

- 052 - Training and Development:** All costs which are associated with the training, development, and education of an employee; including those materials solely purchased for in-house training (transparencies, films, videos, etc.), rental of training facilities, video teleconferencing charges related to training and education, any professional consulting services in the conducting of training, reimbursement of authorized travel expenses (as allowed by the State Travel Regulations) incurred while attending training seminars, and tuition reimbursements for job-related course work and IS&C site training fees.

**Note: Do not include grants, awards, scholarships, loans, or those costs incurred during routine agency and professional association meetings under this object code.**

**053 - Postal and Freight:**

**Postal:** Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.

**Freight:** Charges for either shipping or receiving material. This will include courier service charges, motor freight, air freight and other express charges. United Parcel Service or similar companies charges are to be considered freight charges.

**Note: Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to an asset object code.**

- 054 - Computer Supplies and Equipment:** Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners and other computer supplies or equipment (does not include computer publications) for use in the office. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 170 and 171.)

**NOTE: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.**

- 056 - Attorney Legal Service Payments:** Payments to attorneys for legal services provided (i.e., indigent defense counsel, other defense counsel, legal research, mental hygiene legal services and other related legal services.)

Use only when paying attorneys who are external to state government and paying using an invoice (I-document).

**Note: DO NOT use for payments to state agencies.**

**057 - Attorney Reimbursable Expenses:** Payments to attorneys for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses.

Use only when reimbursing expenses for attorneys who are external to state government and paying using an invoice (I-document).

**Note: DO NOT use for payments to state agencies.**

**058 - Miscellaneous Equipment Purchases:** All purchases of equipment, including firearms, with a dollar value less than \$5,000. Does not include computer related equipment (see Object Code 054). Refer to Asset Section (page 59) for assets over \$5,000.

*All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exception to this policy is **firearms**, which are to be added to the Fixed Asset System regardless of cost.*

***Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.***

## Repairs and Alterations

Repairs and Alterations shall mean repairs to structures and minor improvements to property which do not increase the capital assets. Included in Repairs and Alterations are all expenditures made for repairs to buildings, grounds and equipment.

Replacement of existing equipment shall not be considered as Repairs and Alterations - only the repair of existing equipment.

- 061 - **Office and Communication Equipment Repairs:** Labor and/or materials used in the repair of an office machine such as a typewriter, computer, calculator, copying machine, reupholstering a chair, two-way radios (hand or vehicular), telephone repairs, etc.
- 062 - **Research, Educational, and Medical Equipment Repairs:** Labor and/or material used in the repair or maintenance of equipment located in the classroom or laboratories. Also, for repairs or maintenance of any medical equipment.
- 063 - **Building and Household Equipment Repairs:** Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs.
- 064 - **Routine Maintenance of Buildings:** Labor and/or materials used to make repairs to a building either internally or externally. **Repairs that increase the life or value of the building are to be reported under Object Code 143 or 157.**
- 065 - **Vehicle Repairs:** Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (i.e., fixed wing and helicopters). This object code is to be used for repairs considered major repairs as opposed to regular maintenance. (Use Object Code 036 for regular maintenance.)
- 066 - **Routine Maintenance of Grounds:** Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. **Activities that increase the life or value of the grounds are to be reported under Object Code 148 or 157.**
- 067 - **Farm and Construction Equipment Repairs:** Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.
- 068 - **Other Repairs and Alterations:** Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for object codes not classified above (Object Code 061 through 067).

## Assets

Assets are of long-term character and are intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges and other equipment. These items shall have an appreciable and calculable period of usefulness in excess of one year. May include labor for producing equipment or infrastructure.

Lease purchase of items meeting the above criteria must be reported under Object Codes 153 and 154.

*Object codes in this section are for the acquisition of Fixed Assets or Infrastructure over \$5,000. Equipment with a total value less than \$5,000 (each item), see Object Code 058.*

*All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exception to this policy is **firearms**, which are to be added to the Fixed Asset System regardless of cost.*

***Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.***

- 070 - Office and Communication Equipment:** Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. (Value greater than \$5,000 for each item.)
- 071 - Medical Equipment:** Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item.)
- 072 - Research and Educational Equipment:** Equipment purchased for primary use in school classrooms or labs or in occupational therapy, e.g., sewing machine for teaching or enhancing sewing skills, computers in classrooms, welding equipment which has a primary function of welding instruction, etc. (Value greater than \$5,000 for each item.)
- 073 - Household Equipment and Furnishings:** Equipment purchases for items normally found in the home or the operation of a home, e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning, etc. (Value greater than \$5,000 for each item.)
- 074 - Building Equipment:** Those items that become part of the real estate after installation. Built-in cabinets, garbage disposals, furnaces, air-conditioning (not room air-conditioners, unless walls are altered for permanent installation). (Value greater than \$5,000 for each item.)
- 075 - Vehicles:** Vehicles that are purchased primarily for transportation of people and light hauling, e.g., cars, station wagons, buses, vans, pick-up trucks, trailers. Construction and farm vehicles (tractors) are not classified in this object code. (Value greater than \$5,000 for each item.)

- 076 - **Livestock, Farm, and Construction Equipment:** Purchases of livestock and farm equipment (includes riding mowers and lawn care equipment). Purchases of heavy equipment used in construction, e.g., trucks, graders, dozers, etc. (Value greater than \$5,000 for each item.)
- 077 - **Books and Periodicals:** All books plus periodicals when bound for permanent filing. Films, Internet library access, VCR tapes, CD's and recordings (value greater than \$5,000). This would include a single book purchased with a value of less than \$5,000 if when added to a collection, the total value of the collection would exceed \$5,000 (e.g., State Code books).
- 078 - **Other Capital Equipment:** Any equipment purchases greater than \$5,000 not classified in any other object code.
- 092 - **Building Construction:** Disbursements for the construction of buildings.
- 120 - **Contractor Payments for Capital Asset Projects:** Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.
- 121 - **Purchase of Materials and Supplies:** The acquisition of materials and supplies that will be placed into an agency's physical inventory and perhaps be stockpiled for lengthy periods of time. Examples include stone, lumber, salt, equipment parts, paint.
- 122 - **Consultant Payments for Capital Asset Projects:** Fees for services by consultants (including architects and engineers) undertaking the design of capital asset projects. An approved agreement with the spending agency must exist.
- 143 - **Building Improvements:** Labor and/or materials used to alter a State owned building, either internally or externally, in such a fashion as to improve the overall life or value of the structure when an agency or institution owns the building. (See Object Code 157 for non-State owned property.)
- 144 - **Reclamation of State Owned Property:** Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas transfer to the State. (See Object Code 130 for non-State owned property.)
- 148 - **Land Improvements:** Labor and/or materials for improvements to State owned grounds only, e.g. paving the approach to the building, landscaping or building demolition. This object code is to be used only for those projects that upgrade value. (See Object Code 157 for non-State owned property.)
- 149 - **Land Purchases:** Disbursements for the acquisition of land, regardless of value. Charges and fees for title searches and tax stamps are included. **Payments for property damage and moving expenses are to be charged to Object Code 094.**
- 150 - **Building Purchases:** Disbursements for the acquisition of buildings.

- 157 - **Leasehold Improvements:** Labor and/or materials used to alter a leased building, either internally or externally, or grounds of building, in such a fashion as to improve the overall life or value of the structure when an Agency or Institution does NOT OWN, but leases, the building.
- 170 - **Computer Equipment:** Any computer hardware, monitor, lines, cable, connector, modem, CD ROM, printers, and other computer equipment (**does not** include computer publications or software) purchased for use in the office. (Value greater than \$5,000 for each item.) Any lease purchase should be charged to Object Code 153 and/or 154. (Value less than \$5,000, see Object Code 054.)
- 171 - **Computer Software:** Any computer software or licenses purchased for use in the office. (Value greater than \$5,000 for each item.) Any lease purchase should be charged to Object Code 153 and/or 154. (Value less than \$5,000, see Object Code 054.)

## Other Disbursements

**080 - Payment of Taxes:** Used for the payment of taxes levied on an agency to an authorized collecting agent, such as the payment of personal property tax, motel/hotel tax, or other payments of taxes. Taxes collected on behalf of the State, such as Consumers Sale Tax, should be remitted to the appropriate state agency via a revenue transfer adjusting entry.

**081 - Payment of Claims and/or Settlement Agreements:** Payments of claims and settlement agreements awarded by Workers' Compensation, Bureau of Employment Programs, PEIA, CHIP, BRIM, and other state agencies which pay claims and/or settlement agreements.

This object code is appropriate for payments to the actual victim of a crime, but not for any expenses paid to others as a result of the crime. Payments to others as a result of a crime should also be processed using the appropriate object code for the original type of payment.

Claims awarded through the Court of Claims on behalf of state agencies for items such as, but not limited to, acquisition of land, disbursements to physicians and hospitals for medical services, attorney fees, and payments to a vendor for any other unpaid debt of the state should be processed using the appropriate object code for the original type of payment being made, as if the state agency had processed the payment.

**083 - Grants, Awards, Scholarships, and Loans:** Disbursement of funds for the payment of grants such as grants, fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.

**Note: A grant is defined as funds that are distributed to a recipient where no goods or direct services are received by the granting agency. DO NOT use this object code to purchase goods or services. DO NOT use this object code for grants disbursing Federal Funds (see Object Code 128).**

**084 - Case Services (Human Services, Health, Vocational Rehabilitation):** Payments for a variety of case services to meet and/or maintain the needs of clients, including travel reimbursement to transport clients to receive services, room and board (paid directly to clients), medical supplies for clients which include medications, medical records and other rehabilitation equipment. Also, to support the covered children within the Services to Children programs, Family Support, Chore Services, Day Care, Independent Living, Adult Family Care, Personal Care Homes and Adoption Subsidies, Child Protective Services, Medley Gibson, Adult Emergency Care and Emergency Shelter.

**Note: For medical services by physicians, labs and hospitals, see Object Code 156.**

- 086 - **Tax Mapping:** Disbursements by Department of Revenue, Tax Division for surface and mineral maps.
- 088 - **Bond Sale Costs:** Those costs incurred, by the State spending agency in the sale of bonds, e.g., broker commission, bond counsel, trustee fees, insurance fees and other associated costs related to the sale of the bonds, but shall not include the normal disbursements to retire bonds (see Debt Service Object Codes 151, 152, 153 and 154).
- 089 - **Bank Costs:** For bank service charges, including credit card processing fees, fees and handling fees.
- 090 - **Assistance Payments:** Disbursements by Division of Human Services to claims recipients, e.g. food stamps, foster care for children, clothing, homeless and T.R.I.P, and other public assistance payments.
- 093 - **Reimbursement:** Expense to Expense transfers for services provided in accordance with applicable state law and not identified by a specific object code(s).
- 094 - **Miscellaneous Land Expenses:** Includes moving expenses directly related to land acquisition by the State and minor property damage.
- 096 - **Other Interest and Penalties:** To be used for all interest and penalty payments, including IRS penalty interest and other payroll related interest assessments, e.g., interest on back wage settlements, prompt payment interest, interest payments to U.S. Treasury for audit findings, etc. (Does not include Debt Service interest.)
- 097 - **Lottery Prizes:** Payment of lottery prizes.
- 098 - **Managed Care Premiums for Clients (DHHR Use Only):** A monthly rate paid to a managed care organization to furnish a range of covered benefits for enrollees at a single fixed price.
- 099 - **Natural Disaster Grants:** Payments made to victims as a result of a declared natural disaster in West Virginia. These payments only include actual disaster payments made to a claimant and does not include any expenses associated with disaster recovery or unemployment assistance payments.
- 111 - **Counties and Municipalities:** Remittance to counties and municipalities for statutory distributions.
- 112 - **Reissue - 6 Month Checks (Treasurer's Office Use Only):** Reissue of state warrants due to stop payments and/or check dates greater than six months old.
- 113 - **Payment of Coal Severance Tax:** Distribution of coal severance taxes to counties and municipalities.
- 114 - **Investments:** Disbursements for investment purposes by the Treasurer's Office.

- 115 - **Membership Loans, Retirement Funds:** Disbursements for employees withdrawing from retirement funds.
- 116 - **Pension Benefits:** To be used for those individuals who receive monthly retirement checks and whose retirement benefits have been fully vested.
- 117 - **Withdrawal from Retirement Funds:** To be used when individuals leave employment before their retirement benefits are vested and disbursements/withdrawals are made from the retirement fund.
- 118 - **Purchase of U.S. Savings Bonds:** Disbursements for United States Savings Bond purchases.
- 123 - **Payments to National Guard (Governor's Office Use Only):** Payments by the Governor's Office or their designee for quarters and subsistence for National Guard while on active duty when activated by the Governor.
- 124 - **Cost Allocation Adjustment/Settlement:** To be used to allocate expenditures to the proper funds when an agency estimates a "draw down" and later determines actual expenses for a project.
- 125 - **Indirect Cost Reimbursement:** To be used to appropriately restate and transfer expenses in a fund that is being reimbursed for administrative overhead costs by the federal government.
- 127 - **Trustee Payments:** Remittance of bond sale proceeds to third party administrators.
- 128 - **Federal Subrecipient Disbursement:** Disbursements of federal awards made to subrecipients to carry out a federal program. The definition of subrecipient is any nonfederal entity, not-for-profit organization, county or municipality that expends federal awards received from a pass-through entity, (i.e., a state agency) to carry out a federal program, but does not include an individual who is a beneficiary of such a program. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds.

**Note: Federal government guidelines require subrecipient payments to be reported separately from agency disbursements.**

- 129 - **Taxable Grants and Subsidies for Agriculture:** Payments for USDA Agricultural subsidies.
- 130 - **Reclamation of Non-State Owned Property:** Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas does not transfer to the State. (See Object Code 144 for state-owned property.)
- 151 - **Debt Service (Bonded - Principal):** Expenditures for principal payments on bonded debt.
- 152 - **Debt Service (Bonded - Interest):** Expenditures for interest payments on bonded debt.

- 153 - **Debt Service (Leases - Principal):** Expenditures for principal payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**
- 154 - **Debt Service (Leases - Interest):** Expenditures for interest on payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**
- 155 - **Taxable Grants and Subsidies:** Subsidized energy financing or grants for projects designed to conserve or produce energy but only with respect to section 38 property or dwelling unit located in the United States. Also for other taxable grants. For Agriculture, see Object Code 129.

**Note: Federal grants are ordinarily taxable unless stated otherwise in the legislation authorizing the grant. Do not use this object if the grant has been determined to be nontaxable.**

- 156 - **Medical Service Payments:** Payments for medical care which means the amount paid for the diagnosis, cure, mitigation, treatment or prevention of disease and for treatments affecting any part or function of the body and is primarily to alleviate or prevent a physical or mental defect or illness. The fees for these services will be paid to doctors (e.g. dentists, surgeons, chiropractors, psychiatrists, psychologists, practitioners, etc.), also to include, but not limited to, hospital services, qualified long-term care services, nursing services, medical laboratory fees, acupuncture, treatment facilities for addiction and veterinarians.

## Transfer of Funds

- 100 - Fund Transfers:** Transfer of operating funds from one fund to another not related to any prior expenditure.
- 110 - Public Employees' Insurance Reserve Transfer:** Statutory transfer of funds in accordance with WV Code §11B-2-15. The amount of this transfer shall be one percent of the agency's annualized expenditures from state funds, excluding Federal Funds based on filled full-time equivalents as determined by the State Budget Office as of the first day of April for each fiscal year beginning on May 31, 2000 and annually thereafter. The only exclusions are the Higher Education Policy Commission and its affiliates.

**Note: Use 553 as the revenue source.**

# REVENUE CODES

**Effective - July 1, 2004**

**Prepared by:  
Department of Revenue  
State Budget Office**



## Revenue Structure

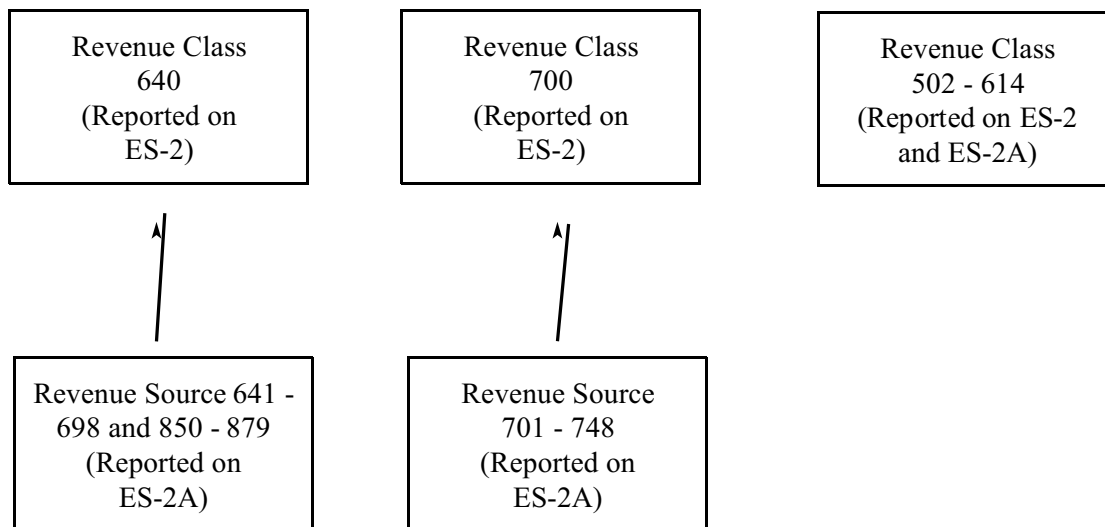
The revenue structure in WVFIMS is distinguished by two categories: revenue classes and revenue sources. **Revenue Class** identifies the overall type of revenue (General, Federal and Special), and the **Revenue Source** identifies the specific type of revenue (sales, registration fees, etc.). At the state level, the class is considered the “parent,” and specific revenue sources (children) roll up to the class (see Figure 1).

**Revenue Class 640** designates revenue derived from special revenue collections, and specific sources (641 - 698 and 850 - 879) roll up to this class. **Revenue Class 700** designates revenue collected from the federal government, and specific sources (701 - 748) roll up to this class.

**Revenue Classes 502 - 595** are primarily used to designate revenues derived from various taxes and collections that make up the General Fund of the State. Unlike revenue classes 640 and 700, these class numbers (502 - 595) do not have specific revenue sources that roll up to the parent class; therefore, the revenue class and revenue source are the same. Although this section of revenue classes is designated for General Revenue collections, these classes can be used to account for revenues collected in an agency’s federal or special revenue accounts. For example, an agency authorized to invest special revenue funds will derive revenue from interest earned on investments. Although this is a special revenue account, interest revenue is recorded using revenue class 523.

**Revenue Classes 600 - 614** are used to designate revenues that make up the State Road Fund, and are used primarily by the Department of Transportation.

**Figure 1**



Revenue Sources for  
Revenue Class 502 - 595 (General Fund)

**Source**

502	Consumer Sales Tax
503	Personal Income Tax
504	Severance Tax
505	Business Occupation Tax
506	Corporate Net Income/Business Franchise Tax
508	Insurance Tax
509	Cigarette Tax
510	Use Tax
511	Revenues from Horse and Dog Racing
512	Telecommunications Tax
513	Estate Tax
514	Inheritance Tax
515	Beer Tax
516	Beer License
517	Property Transfer Tax
518	Property Tax
519	Corporate Charter Tax
520	Carrier Tax
521	Business Franchise Registration Fee
522	Transfer of Liquor Profits
523	Investment Earnings
525	Capital Gains on Sale of Investments
526	Dividends Earned
527	Proceeds from Bond Issuance
528	Proceeds from Short or Long Term Borrowing
529	Departmental Collections
530	Examination Fees
540	Rent and Telephone Collections
541	Court Costs - Delinquent Corporations
542	Drug Paraphernalia Tax
543	Criminal Charges - Attorney Fees
544	Investment Service Fees
545	Operating Permit Fees
547	Federal Receipts
548	Marriage Licenses
549	Pistol License

Revenue Sources for  
Revenue Class 502 - 595 (General Fund)  
(continued)

**Source**

550	Reinstatement Corporate License
551	Private Liquor Store Licenses
553	Statutory Transfers
554	Abandoned & Unclaimed Property Transfer
555	Sale of State Property
556	Copies Interpretive Decisions
557	Prior Years Expired Funds - Federal or State
558	Water Power Royalty
559	Revocations
560	Water Pollution Control Permits
561	Close Inactive Accounts and Other Income
562	Rental Fees
563	Reinstatement of Retirement Benefits
564	Prior Year Expiring Funds
565	Probation Fees
566	Gross Terminal Video Proceeds
567	Decal Registration Fee
568	Expired Funds/Special Revenue
569	Financial Statement - Civil Penalty
570	Court Costs
571	Magistrates Court Costs
572	Garnishee Fees
573	Bingo Tax
574	Fire Marshall Tax
575	Gallonage Tax
576	Securities Department Fees
577	Utility Line Fees
578	Boxing Commission Fees
579	Death Certificate Fees
580	Instruction Permit Fees
581	License Fees
582	Farm Sales
583	Transfer Medical Expense Fund
584	Fines and Penalties
585	Charitable and Public Service Raffles
586	Gas Well Certification
587	Certificate of Authority Tax

Revenue Sources for  
Revenue Class 502 - 595 (General Fund)  
*(continued)*

**Source**

588	Beer Commission, Revocations Collections
589	Insurance Fees
590	Statutory - Attorney Fees
591	Notary Fees
592	Departmental Fees
593	Credit Service Organization File Fee
594	Concealed Weapons Fee
595	Synthetic Fuel Tax - B&O

Revenue Sources for  
Revenue Class 600 - 614 (State Road Fund)

**Source**

600	Registration Fees
601	Privilege Tax
602	Motor Fuel Excise Tax
604	Motor Carrier Road Tax
608	Highway Litter Control Fees
609	Salvage Yard Fees
610	Outdoor Advertising Fees
611	Miscellaneous Revenues - State Road Fund
613	Privilege Tax - Leased Vehicles
614	Privilege Tax - Rental Vehicles

## Revenue Sources for Revenue Class 640 (Special Revenue)

### **Source**

641	Soft Drink Tax
642	Waste Disposal Fees
643	Witness and Docket Fees
644	Bad Check Penalty Fees
645	Divorce Fees
646	Parking Fees
647	Dealer & Wrecker Fees
648	Professional Fees
649	Coal Tonnage Fees
650	Boiler Inspection Fees
651	Other Registration Fees
652	Hunting and Fishing License
653	Preneed Burial Contractor License
654	Dam Control Permits
655	Hazardous Waste Permits
656	Violations of Mining Health & Safety Rules
657	Parking Fines
658	Other Fines
659	Gasoline Pipeline Safety
660	Consumer Advocates
661	Employee Premium Contributions
662	Employer Premium Contributions
663	State of WV Magazine Sales
665	Freight Revenue (Railroad)
666	Lottery Game Ticket Sales
667	Tax Bulletin Sales
668	Equipment Rental Income
669	Other Rental Income
670	Gifts and Donations
671	Non-Federal Grants
673	Surety Bonds
674	Wage Bonds
675	Performance Bonds
676	Insurance Proceeds - Equipment Loss
677	Insurance Proceeds - Building Loss
678	Other Insurance Proceeds
679	Tuition and Fees

Revenue Sources for  
Revenue Class 640 (Special Revenue)  
(continued)

**Source**

680	Room and Board
681	Student Union
682	Athletic Event Income
683	Athletic Event Television Receipts
684	Bookstore Sales - Colleges and Universities
685	Gas Well Certification - Department of Environmental Protection
686	Timberland and Woodland Fees
687	Hospital Patient Care Collections
688	Personnel Fees
689	Solid Waste Assessment Fees
690	Special Conservation Tax
691	Public Utilities Tax
692	Institutional Collections
693	Sales - Other
694	Redemption of Forfeited Lands
695	Unredeemed Pari-mutuel Tickets
696	Other Collections, Fees, Licenses and Income
697	Operating Funds Transfer
698	Liability and Property Insurance Fees
850	Regional Jail - Per Diem
851	Member Deposits - State
852	Employer Accumulation - State
854	Reinstatements - State
855	Member Deposits - Non State
856	Employer Accumulation - Non State
858	Reinstatements - Non State
859	Government Donated Food Assessment
860	Farm Sales
861	Inter-Agency Federal Payments
862	Clearing - Special Revenues
863	Tax Sheltered Annuity
864	Interest on Returned Property
865	Forfeiture of Property Proceeds
866	Trust Funds - Debt Service
867	Operating Permit Fees
868	Fines and Penalties
869	Well Work Permit Fees

Revenue Sources for  
Revenue Class 640 (Special Revenue)  
*(continued)*

**Source**

870	Bankruptcy Recoveries
871	Proceeds From Short/Long Term Borrowing
872	International Fuel Tax
873	Litigation, Awards, and Court Settlements
874	Court Settlement Revenues
875	Tuition Trust Contributions
876	Employer Premium Recoveries
877	Infrastructure Bond Projects
878	Other Taxes
879	Self-Insured Buy In/Out Receipts

Revenue Sources for  
Revenue Class 700 (Federal Funds)

**Source**

701	Commerce, Department of
702	Defense, Department of
703	Education, Department of
704	Energy, Department of
705	Health & Human Services, Department of
706	Housing & Urban Development, Department of
707	Interior, Department of
708	Justice, Department of
709	Labor, Department of
710	State, Department of
711	Transportation, Department of
712	Treasury, Department of
713	Agriculture, Department of
715	Action
716	Appalachian Regional Commission
718	Civil Service Commission
719	Commission on Civil Rights
720	Corporation for Public Broadcasting
721	Environmental Protection Agency
722	Equal Employment Opportunity Commission
723	Federal Communication Commission
724	Emergency Federal Relief
725	Federal Trade Commission
726	General Services Administration
727	Interstate Commerce Commission
728	Library of Congress
729	National Science Foundation
730	Office of Personnel Management
731	Veterans Administration
732	National Endowment for the Arts
733	National Endowment for the Humanities
734	Federal Council on Arts and Humanities
735	Institute of Museum Services
736	Water Resources Council
737	Federal Grants
738	Federal Block Grants
740	Miscellaneous
748	Homeland Security, Department of

## Revenue Sources for Revenue Class 502 - 595 (General Fund)

- 502 - Consumer Sales Tax:** A tax based upon the gross proceeds of each separate transaction (subdivision 3 of section 2). Paid by all non-exempt individuals, corporations, partnerships, associations or other groups engaged in the business of selling tangible personal property at retail, and of dispensing certain selected services, excepting professional services, personal services and services furnished by corporations subject to control of the public service commission. Tax is required to be collected from the purchaser and paid to the state tax commissioner by the vendor. Vendor may not absorb tax.
- 503 - Personal Income Tax:** The tax imposed is upon the West Virginia taxable income of every individual, estate or trust and shall be determined in accordance with graduated tables prepared in consideration of various categories of tax returns. (See West Virginia Code Section 4e, Article 21, Chapter 11.)
- 504 - Severance Tax:** To be paid by an individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary or representative of any kind, engaged in the business of severing or processing (or both) of natural resources in this state for sale or use.
- 505 - Business Occupation Tax:** A business tax imposed upon the gross income of various businesses that have been categorized into one or more of twenty-eight classifications with corresponding varying rates of tax. The tax is measured, in the case of producers of commodities, by the gross proceeds of sales, and in other business, by the gross income, all as defined in article 13, sections 1-2m.
- 506 - Corporate Net Income/Business Franchise Tax:** All domestic or foreign corporations engaging in business in this state or deriving income from property, activity or other sources in this state, except those corporations specifically exempt, must file a return and pay Corporate Income Tax if applicable. Business Franchise Tax is to be paid by every domestic corporation, every corporation having its commercial domicile in this state, every foreign or domestic corporation owning or leasing real or tangible personal property located in this state or doing business in this state.
- 508 - Insurance Tax:** Consists of a premium tax, license tax and annuity tax. All premium taxes are due and payable quarterly. All other receipts are due annually.
- 509 - Cigarette Tax:** The tax imposed is paid by purchase of stamps or use of insignia affixed by a metering device. Wholesalers authorized to use metering devices must pay tax due to state tax commissioner each month; wholesaler may elect to pay the tax in advance. On or before the fifteenth day of each month, common carriers, wholesalers, jobbers, retail dealers and agents, or

vending machine operators shall file a report covering the business transacted in the previous month for the assessment of tax imposed. The per package cigarette tax is deposited to the General Fund to be appropriated by the Legislature.

- 510 - **Use Tax:** This tax is generally assumed to supplement the consumers' sales and service tax. It is not imposed upon consumers who are subject to the consumers' sales and service tax, but is imposed upon the use in this state of tangible personal property or taxable services furnished or delivered within this state to consumers or users within this state upon the basis of the purchase price of such property of taxable service.
- 511 - **Revenues from Horse and Dog Racing:** Tax collected from all persons conducting horse and dog race meetings at which pari-mutuel betting is allowed. Also derived from all persons operating horse race or dog race tracks where they must obtain licenses, pay fees and fines.
- 512 - **Telecommunications Tax:** To be paid by any individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary or representative of any kind engaged in telecommunications business activity.
- 513 - **Estate Tax:** Tax imposed upon the estates of decedents owning real estate or tangible personal property.
- 514 - **Inheritance Tax:** Tax on the right of acquiring property from a deceased person and on transfers of property made in contemplation of death.
- 515 - **Beer Tax:** A per barrel tax payable by brewers manufacturing or producing nonintoxicating beer within this state for sale within the state; and by distributors who are the original consignees of nonintoxicating beer manufactured or produced outside of this state or who bring nonintoxicating beer into this state: Provided, that the commissioner may allow or require a brewer who manufactures or produces nonintoxicating beer outside this state to file the required report and pay the required tax on behalf of its distributor or distributors.
- 516 - **Beer License:** A license tax payable by any person selling, serving, delivering or otherwise dispensing nonintoxicating beer; and persons manufacturing, processing for sale or bottling nonintoxicating beer.
- 517 - **Property Transfer Tax:** A state excise tax imposed upon the privilege of transferring title to real estate.
- 518 - **Property Tax:** Includes taxes on real, personal and public utility properties.
- 519 - **Corporate Charter Tax:** Required to be paid every year on July 1 by every foreign and domestic corporation that conducts business in West Virginia, assessed according to their amount of capital stock and property ownership.

- 520 - **Carrier Tax:** A variable rate-two provision tax on the income of certain carriers. Every motor vehicle carrier operating in the public highways of this state and every railroad car carrier operating in the public highways of this state and every railroad car carrier, railroad carrier, express company, pipeline company, telephone and telegraph company, airline company and any person operating a steamboat or other water craft for the transportation of passengers or freight, doing business in the state shall pay to the state an annual tax for each calendar year. The basis of this tax is the gross income resulting from business conducted within the state; net income earned within the state. Proceeds from this tax are deposited in the General Revenue fund and appropriated by the Legislature for general governmental purposes.
- 521 - **Business Franchise Registration Fee:** A license is required to engage in or operate within the State of West Virginia any businesses, activities, trades or employments enumerated in Chapter 11, Article 12 of the code of West Virginia, as amended. To be paid to the tax commissioner prior to conducting business within the state.
- 522 - **Transfer of Liquor Profits:** Transfer from special revenue. Profits generated from the sale and distribution of liquor, beer and alcohol licenses.
- 523 - **Investment Earnings:** Interest collected on short-term or long-term investments.
- 525 - **Capital Gains on Sale of Investments:** Capital gains generated from the sale of investments.
- 526 - **Dividends Earned:** Dividends earned from investments.
- 527 - **Proceeds from Bond Issuance:** All revenue from bond proceeds.
- 528 - **Proceeds from Short or Long Term Borrowing:** Proceeds from borrowing short or long-term before being transferred to other funds.
- 529 - **Departmental Collections:** Certain officers/departments of the state are required by statute to collect fees for various activities of the business and private sector and charges for governmental operations relative thereto. They are the Banking Division, Air Quality Board, State Health Department, Supreme Court, Insurance Commissioner, Secretary of State, Department of Agriculture - Land Division, Auditor's Office, Personnel Division, Labor Division, State Fire Commission, Division of Environmental Protection, Division of Motor Vehicles, Treasurer's Office, Racing Commission, Tax Commissioner and Alcohol Beverage Control Commission.
- 530 - **Examination Fees:** Any fee imposed by an agency to take a test for any individual seeking to perform a special service.
- 540 - **Rent and Telephone Collections:** Amounts collected from some pay telephones located on state property.

- 541 - **Court Costs - Delinquent Corporations:** Money to cover court costs generated from corporations that are late in paying their charter tax.
- 542 - **Drug Paraphernalia Tax:** Tax imposed on those entities that sell drug paraphernalia.
- 543 - **Criminal Charges - Attorney Fees:** Fees paid by counties for legal services provided by the state.
- 544 - **Investment Service Fees:** Fees collected based upon earnings from certain investments.
- 545 - **Operating Permit Fees:** Fees to obtain the renewals and permits for surface mining.
- 547 - **Federal Receipts:** Fees received for certain services performed that pertain to an arrangement made by the Adjutant General.
- 548 - **Marriage Licenses:** Revenues generated from marriage license applications.
- 549 - **Pistol License:** Revenues generated from pistol license applications.
- 550 - **Reinstatement Corporate License:** Revenues generated from a surcharge, for the tax division, from corporations that renew or reinstate their expired charters.
- 551 - **Private Liquor Store Licenses:** Revenues generated by the bid and award/renewal process of issuing ten year state retail liquor licenses.
- 553 - **Statutory Transfers:** Any transfer of funds required or authorized by statute, including transfers from Governor's Civil Contingent Fund to Special Revenue Funds.
- 554 - **Abandoned & Unclaimed Property Transfer:** Process where State converts to cash abandoned or unclaimed property that is subject to future claims.
- 555 - **Sale of State Property:** Money collected from the sale of State property.
- 556 - **Copies Interpretive Decisions:** Copy fees and revenues generated from the sale of state documents, including fees for providing information relating to Freedom of Information Act requests.
- 557 - **Prior Years Expired Funds - Federal or State:** Audited funds that have no claims against them and are transferred to the General Fund where they are subject to refund.
- 558 - **Water Power Royalty:** Royalty the State receives from the New River power station one time a year.
- 559 - **Revocations:** Collections from bond forfeitures, revocation of liquor licenses, etc.

- 560 - **Water Pollution Control Permits:** Revenues generated from the sale of water pollution control permits. These permits allow runoff to flow into the state's rivers and streams.
- 561 - **Close Inactive Accounts and Other Income:** Revenue collected from the closing of inactive accounts.
- 562 - **Rental Fees:** Collections of rental fees not otherwise defined, including athletic department field rentals.
- 563 - **Reinstatement of Retirement Benefits:** Collections from individuals to reinstate retirement benefits.
- 564 - **Prior Year Expiring Funds:** Refunds to an appropriated Federal or Special Revenue account in the current fiscal year when the expenditure was made in a prior fiscal year.
- 565 - **Probation Fees:** Fees for conditions of release on probation.
- 566 - **Gross Terminal Video Proceeds:** Revenue generated from video lottery machines.
- 567 - **Decal Registration Fee:** A license fee payable by any person providing the video lottery machines.
- 568 - **Expired Funds/Special Revenue:** Special Revenue funds expired by legislation into General Revenue.
- 569 - **Financial Statement - Civil Penalty:** Collection fee for the late filing of campaign financial reports.
- 570 - **Court Costs:** Monies received from court proceedings, other than from magistrate court.
- 571 - **Magistrates Court Costs:** Monies that are received from magistrate court proceedings.
- 572 - **Garnishee Fees:** Fees collected for the garnishment of wages.
- 573 - **Bingo Tax:** Taxes collected from operating organized bingo games.
- 574 - **Fire Marshall Tax:** Premium tax on companies that sell fire insurance in the State of West Virginia - excluding exempt companies.
- 575 - **Gallonage Tax:** Tax assessed on registered suppliers on wine shipped into the state to licensed wholesalers.
- 576 - **Securities Department Fees:** Fees charged to a company when it applies to sell securities in this state.

- 577 - **Utility Line Fees:** Fees charged to companies that have utility lines in the state. The fee is based upon the number of miles of line in a given county. These lines also include water lines as well as power and phone lines.
- 578 - **Boxing Commission Fees:** Fees collected by the Boxing Commission to hold West Virginia sanctioned boxing bouts.
- 579 - **Death Certificate Fees:** Fees collected to obtain a death certificate.
- 580 - **Instruction Permit Fees:** Fees charged to any person at least fifteen years of age who applies to the Division of Motor Vehicles for an automobile instruction permit, and fees charged to any person at least sixteen years of age who applies to the division for a motorcycle permit.
- 581 - **License Fees:** Fees charged for receiving and filing annual reports - valuation of policies of life insurance companies organized under state laws or licensed to transact business.
- 582 - **Farm Sales:** Used to record all farm revenues including dairy sales, produce sales, livestock sales, greenhouse sales, etc.
- 583 - **Transfer Medical Expense Fund:** Fees assessed through occupation licenses of race track employees and fines assessed upon the same. These funds are used for funeral and medical expenses of indigent employees of the race tracks.
- 584 - **Fines and Penalties:** Paid by those who violate the laws as described in the West Virginia Statute.
- 585 - **Charitable and Public Service Raffles:** Revenues generated from permits to hold charitable and public service raffles.
- 586 - **Gas Well Certification:** Revenues generated from the inspection and certification of gas wells in West Virginia.
- 587 - **Certificate of Authority Tax:** Tax assessed on Certificates of Authority obtained by foreign corporations. This certificate allows foreign corporations to transact business in this state.
- 588 - **Beer Commission, Revocations Collections:** Monetary penalties assessed by the commissioner upon determination that a licensee has violated WV Code, Chapter 11, Section 16, not to exceed \$1,000 for each violation. These penalties are transferred to the state treasury to be used for enforcement of this article.
- 589 - **Insurance Fees:** Fees charged for receiving and filing annual reports - valuation of policies of life insurers, organized under West Virginia law or organized under any other state and authorized to do business in West Virginia.
- 590 - **Statutory - Attorney Fees:** Legal costs the Attorney General collects from uncooperative delinquent employers.

- 591 - **Notary Fees:** Revenues generated by those obtaining the notary status in the State of West Virginia.
- 592 - **Departmental Fees:** Fees collected that are specific to each department.
- 593 - **Credit Service Organization File Fee:** Registration fee for credit service organizations.
- 594 - **Concealed Weapons Fee:** License fee for a permit to carry a concealed weapon.
- 595 - **Synthetic Fuel Tax - B&O:** A business tax imposed on the privilege of manufacturing or producing synthetic fuel products from coal.

## Revenue Sources for Revenue Class 600 -614 (State Road Fund)

- 600 - **Registration Fees:** Numerous fees are required to be deposited in the State Road fund, including certificate of title, vehicle licenses (registration), dealers and wreckers licenses, and operators licenses and renewals. Fees are collected by the Division of Motor Vehicles.
- 601 - **Privilege Tax:** Tax imposed for the privilege of obtaining the certificate of title on a vehicle. The tax is 5% of the net (sale price less trade-in) value of the vehicle at the time of purchase or lease.
- 602 - **Motor Fuel Excise Tax:** Tax is composed of a flat rate, plus a variable wholesale component. The Motor Fuel Excise Tax is imposed and payable on all motor fuel upon import into West Virginia, removal from a terminal within West Virginia, or removal from a terminal in another state for delivery in West Virginia. Tax is collected by the Department of Revenue.
- 604 - **Motor Carrier Road Tax:** Tax is imposed upon every motor carrier with a vehicle that is designed to transport persons or property having two or more axles with a gross vehicle weight exceeding 26,000 pounds including road tractors and tractor trucks. The tax rate is equivalent to the Motor Fuel Excise Tax, and the tax is based upon each gallon of motor fuel used in the carrier's operations in the state. The carrier is entitled to a refund for fuel purchased in the state but used outside West Virginia. Additionally, carriers domiciled in the state are charged an annual fee of \$10 for two (2) identification markers for each vehicle operated. Tax is collected by the Department of Revenue.
- 608 - **Highway Litter Control Fees:** A \$1 fee imposed on the issuance of each certificate of registration and renewal thereof.
- 609 - **Salvage Yard Fees:** Fees generated from the right to own and operate a salvage yard.
- 610 - **Outdoor Advertising Fees:** Fees imposed upon those owners of property where advertising is occurring.
- 611 - **Miscellaneous Revenues - State Road Fund:** Revenues collected from various sources, including, but not limited to, fees, permits, and sales of items to outside sources.
- 613 - **Privilege Tax - Leased Vehicles:** A tax imposed on 5% of the amount of each lease payment for the privilege of effecting the certification of title. This tax is in lieu of the privilege tax that is based on the value of the vehicle at the time of titling.
- 614 - **Privilege Tax - Rental Vehicles:** A tax imposed on the daily rental for every vehicle rented for the privilege of effecting the certification of title. The tax is in lieu of the privilege tax that is based on the value of the vehicle at the time of titling.

## Revenue Sources for Revenue Class 640 (Special Revenue)

- 641 - **Soft Drink Tax:** To be paid by any person manufacturing or producing within this state any bottled soft drink or soft drink syrup for sale within this state. Also, any distributor, wholesale dealer or retail dealer or any other person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or produced outside this state, or who brings such drink or syrups into this state, shall be liable for this excise tax.
- 642 - **Waste Disposal Fees:** Fees collected for disposal of waste, solid or other.
- 643 - **Witness and Docket Fees:** Fees charged for docketing and redocketing, as well as fees for the summons of witnesses above that of five for appearance in a circuit court.
- 644 - **Bad Check Penalty Fees:** Service charge for bad checks.
- 645 - **Divorce Fees:** Revenues generated from the fees accompanied for the filing of divorce proceedings.
- 646 - **Parking Fees:** Fees for parking.
- 647 - **Dealers & Wreckers Fees:** Fees paid by dealers and wreckers.
- 648 - **Professional Fees:** Fees earned by professionals for the State of West Virginia.
- 649 - **Coal Tonnage Fees:** Fees paid by coal companies on each ton of coal susceptible to the fee.
- 650 - **Boiler Inspection Fees:** Fees generated by boiler inspection.
- 651 - **Other Registration Fees:** Fees that when paid would allow the payer to receive a designated benefit or privilege.
- 652 - **Hunting and Fishing License:** Revenues from hunting and fishing licenses.
- 653 - **Preneed Burial Contractor License:** License fees accompanying the preneed burial contractor application.
- 654 - **Dam Control Permits:** Revenues provided for permits for dam control.
- 655 - **Hazardous Waste Permits:** Permits to dispose of hazardous waste.
- 656 - **Violations of Mining Health & Safety Rules:** Payments required when mining health and safety rules have been violated and discovered.

- 657 - **Parking Fines:** Revenues generated from parking fines.
- 658 - **Other Fines:** Unless otherwise expressly provided or manifestly inconsistent with the intention of the Legislature, every fine or forfeiture imposed by or under an act of the Legislature shall be and accrue to the state for the support of the free schools and shall be applied to such purpose pursuant to Section 5, of Article XII of the State constitution.
- 659 - **Gasoline Pipeline Safety:** Every pipeline company shall pay a special license fee in addition to those now required by law; such funds shall be paid into the state treasury and designated "Public Service Commission."
- 660 - **Consumer Advocates:** Budgetary transfer from main cash control account. These funds are used to pay personnel expenses and travel expenses of the Consumer Advocates.
- 661 - **Employee Premium Contributions:** Premiums paid by employees, such as insurance premiums.
- 662 - **Employer Premium Contributions:** Premiums paid by employers, such as insurance premiums.
- 663 - **State of WV Magazine Sales:** Revenues generated from the sale of West Virginia magazines.
- 665 - **Freight Revenue (Railroad):** Revenue generated by the movement of freight by the South Branch Valley Railroad. This railroad is operated by the State Rail Authority.
- 666 - **Lottery Game Ticket Sales:** Revenue generated from the sale of lottery tickets.
- 667 - **Tax Bulletin Sales:** Revenue generated from the sale of tax bulletins.
- 668 - **Equipment Rental Income:** Income provided from equipment rental.
- 669 - **Other Rental Income:** Income provided from rental of state assets other than equipment.
- 670 - **Gifts and Donations:** Used to record private, state and local gifts and donations.
- 671 - **Non-Federal Grants:** Funds received from nonfederal sources for various grants and contracts.
- 673 - **Surety Bonds:** Revenues generated from surety bonds.
- 674 - **Wage Bonds:** Revenues generated from wage bonds.
- 675 - **Performance Bonds:** Revenues generated from performance bonds.
- 676 - **Insurance Proceeds - Equipment Loss:** Money received from insurance companies for damaged or lost equipment.

- 677 - **Insurance Proceeds - Building Loss:** Money received from insurance companies for damaged buildings.
- 678 - **Other Insurance Proceeds:** To include all miscellaneous insurance proceeds such as refunds on insurance claims.
- 679 - **Tuition and Fees:** Collected by colleges and universities, e.g., registration fees, tuition, special, athletic, HEFT, FIF, HP, college, medical education, off-campus and other fees.
- 680 - **Room and Board:** Used to record all housing and residence life revenues collected by the higher education institutions.
- 681 - **Student Union:** Counter sales collected at the student unions.
- 682 - **Athletic Event Income:** Used to record athletic game ticket sales, athletic department field rentals, tournament fees and miscellaneous.
- 683 - **Athletic Event Television Receipts:** Used to record television receipts relating to athletic events.
- 684 - **Bookstore Sales - Colleges and Universities:** Used to record bookstore revenues.
- 685 - **Gas Well Certification - Department of Environmental Protection:** Fees assessed by the Oil and Gas Division on natural gas wells.
- 686 - **Timberland and Woodland Fees:** Fees assessed for each parcel of land owned. Fees are either \$2 or \$10 per parcel. The assessor places the amount of the fee. These funds will be used for supporting various expenses incurred by the Division of Forestry.
- 687 - **Hospital Patient Care Collections:** Collections by hospitals for patient care.
- 688 - **Personnel Fees:** Fees assessed by the Division of Personnel to state agencies and other user agencies (i.e., county boards of health) for maintaining civil service classified employees and exempt employees.
- 689 - **Solid Waste Assessment Fees:** Collections from solid waste assessment fees.
- 690 - **Special Conservation Tax:** Owners of leases on oil and gas for the exploration, development or production of oil and natural gas shall pay to the Oil and Gas Conservation Commission a special oil and gas conservation tax of three cents for each acre under lease, excluding from the tax the first twenty-five thousand acres. The commission shall deposit monies collected to the credit of the Special Oil and Gas Conservation Fund. The tax shall be paid annually on or before the first day of July each year for the proceeding year.

- 691 - **Public Utilities Tax:** Tax assessed by the Public Service Commission on public utilities based upon the amount of real and personal property owned.
- 692 - **Institutional Collections:** Money collected from mental institutions, correctional institutions, any voluntary payments for tuberculosis sanitarium, and those hospitals and institutions not included above.
- 693 - **Sales - Other:** Miscellaneous sales.
- 694 - **Redemption of Forfeited Lands:** Any real estate included in such list may be redeemed at any time before sale as provided in WV Code, Article 3, Chapter 11A.
- 695 - **Unredeemed Pari-mutuel Tickets:** Uncashed ticket monies that are unclaimed by winning ticket holders.
- 696 - **Other Collections, Fees, Licenses and Income:** Miscellaneous collections, fees, licenses, and income. (Not for collection of state imposed taxes - Use Revenue Source 878.)
- Note: Do not use this revenue source if another revenue source is appropriate and defines the type of revenue collection you are recording.**
- 697 - **Operating Funds Transfer:** Transfer of operating funds from one account to another.
- 698 - **Liability and Property Insurance Fees:** Collections for liability and property insurance premiums and fees.
- 850 - **Regional Jail - Per Diem:** Money collected from counties, state or federal government for housing inmates at the Regional Jails.
- 851 - **Member Deposits - State:** Employee deposits that are invested for retirement.
- 852 - **Employer Accumulation - State:** Deposits from employer for employee's retirement.
- 854 - **Reinstatements - State:** Employees who left state government and withdrew their deposits can reinstate their retirement deposits if they return to state government.
- 855 - **Member Deposits - Non-State:** Employee deposits that are invested for retirement.
- 856 - **Employer Accumulation - Non-State:** Deposits from the employer for the employee's retirement.
- 858 - **Reinstatements - Non-State:** Employees who left a nonstate agency and withdrew their deposits can reinstate their retirement deposits if they return to a nonstate agency.

- 859 - **Government Donated Food Assessment:** To be used to record revenue associated with reimbursement of administrative expenses related to the donated food program.
- 860 - **Farm Sales:** Used to record all farm revenues including dairy sales, produce sales, livestock sales, greenhouse sales, etc.
- 861 - **Inter-Agency Federal Payments:** To be used to record revenue by an agency receiving funds from another state agency, when the receiving agency wants to track and identify the original source of the revenue as Federal Funds.
- 862 - **Clearing-Special Revenues:** Clearing account for Special Revenues until proper allocations can be made.
- 863 - **Tax Sheltered Annuity:** Employee collections deposited into tax sheltered annuity.
- 864 - **Interest on Returned Property:** Interest earnings on Unclaimed Property principal that must be returned to claimant. (Treasurer's use only.)
- 865 - **Forfeiture of Property Proceeds:** To be used to record revenue associated with the forfeiture of property. (Treasurer's use only.)
- 866 - **Trust Funds - Debt Service:** To be used to record funds received from non-State entities and transfers from State entities holding funds in a trustee capacity to be used to pay debt service.
- 867 - **Operating Permit Fees:** Fees to obtain the renewals and permits for surface mining.
- 868 - **Fines and Penalties:** Paid by those who violate the laws as described in the West Virginia Statute.
- 869 - **Well Work Permit Fees:** Fees to obtain the renewals and permits for oil and gas wells.
- 870 - **Bankruptcy Recoveries:** Revenue recognized from the segregation of recovery receipts from bankruptcy settlements.
- 871 - **Proceeds From Short/Long-Term Borrowing:** Temporary loans to the State.
- 872 - **International Fuel Tax:** A federally-mandated program to collect tax imposed on the sale of fuel on trucking companies motor carriers.
- 873 - **Litigation, Awards, and Court Settlements:** Litigation, award and court settlements where the state acts as the trustee for disbursement of funds.
- 874 - **Court Settlement Revenues:** Proceeds from litigation, court and other legal settlements.

- 875 - Tuition Trust Contributions:** Collections for the prepayment of tuition fees.
- 876 - Employer Premium Recoveries:** Premiums collected as a result of third party collection activities.
- 877 - Infrastructure Bond Projects:** Infrastructure bond proceeds transferred to the state treasury by a third party trustee.
- 878 - Other Taxes:** To record collection of state imposed taxes other than those deposited into General Revenue. Use this code to record miscellaneous tax revenues in place of Revenue Source 696.
- 879 - Self-Insured Buy In/Out Receipts:** Payments received from employers to buy in to the regular Workers' Compensation Program or to buy out (self-insured) from the regular Workers' Compensation Program.

## Revenue Sources for Revenue Class 700 (Federal Funds)

- 701 - **Commerce, Department of:** Revenue received from the federal Department of Commerce.
- 702 - **Defense, Department of:** Revenue received from the federal Department of Defense.
- 703 - **Education, Department of:** Revenue received from the federal Department of Education.
- 704 - **Energy, Department of:** Revenue received from the federal Department of Energy.
- 705 - **Health & Human Services, Department of:** Revenue received from the federal Department of Health & Human Services.
- 706 - **Housing & Urban Development, Department of:** Revenue received from the federal Department of Housing & Urban Development.
- 707 - **Interior, Department of:** Collections from the federal government for the West Virginia Historic Preservation Fund and other cooperative federally funded programs.
- 708 - **Justice, Department of:** Revenue received from the federal Department of Justice.
- 709 - **Labor, Department of:** Revenue received from the federal Department of Labor.
- 710 - **State, Department of:** Revenue received from the federal Department of State.
- 711 - **Transportation, Department of:** All monies received from the federal government for transportation related functions shall be expended as provided or as may hereafter be provided by act of Congress.
- 712 - **Treasury, Department of:** Revenue received from the federal Department of Treasury.
- 713 - **Agriculture, Department of:** Used to record federal appropriations and agriculture grants and contracts including overhead relating to same.
- 715 - **Action:** Revenue received from the federal Action Committee.
- 716 - **Appalachian Regional Commission:** Revenue received from the federal Appalachian Regional Commission.
- 718 - **Civil Service Commission:** Revenue received from the federal Civil Service Commission.
- 719 - **Commission on Civil Rights:** Revenue received from the federal Commission on Civil Rights.

- 720 - **Corporation for Public Broadcasting:** Revenue received from the Federal Corporation for Public Broadcasting.
- 721 - **Environmental Protection Agency:** Revenue received from the federal Environmental Protection Agency.
- 722 - **Equal Employment Opportunity Commission:** Revenue received from the federal Equal Employment Opportunity Commission.
- 723 - **Federal Communication Commission:** Revenue received from the Federal Communications Commission.
- 724 - **Emergency Federal Relief:** Revenue received from the federal government to provide for emergency federal relief when a disaster has occurred.
- 725 - **Federal Trade Commission:** Revenue received from the Federal Trade Commission.
- 726 - **General Services Administration:** Revenue received from the federal General Services Administration.
- 727 - **Interstate Commerce Commission:** Revenue received from the federal Interstate Commerce Commission.
- 728 - **Library of Congress:** Revenue received from the federal Library of Congress.
- 729 - **National Science Foundation:** Funds received from the National Science Foundation for Teachers' Earth Science Workshop program.
- 730 - **Office of Personnel Management:** Revenue received from the federal Office of Personnel Management.
- 731 - **Veterans Administration:** Revenue received from the federal Veterans Administration Office.
- 732 - **National Endowment for the Arts:** Collections from the federal government for the West Virginia Arts and Humanities Fund.
- 733 - **National Endowment for the Humanities:** Revenue received from the federal National Endowment for the Humanities Society.
- 734 - **Federal Council on Arts and Humanities:** Revenue received from the federal Council on Arts and Humanities.
- 735 - **Institute of Museum Services:** Collections from the federal government for the West Virginia Museums Fund.

- 736 - **Water Resources Council:** Revenue received from the federal Water Resources Council.
- 737 - **Federal Grants:** Money received from the federal government that is restricted for a specific purpose.
- 738 - **Federal Block Grants:** Revenue received from the federal government in the form of Federal Block Grants.
- 740 - **Miscellaneous:** Federal income received for designated projects including overhead, that do not have a descriptive title listed above.
- 748 - **Homeland Security, Department of:** Revenue received from the federal Department of Homeland Security.

## **APPENDIX/GLOSSARY**



## FY 2005 Employee Benefits Guidelines

(Employee benefits are to be paid from the same account that the salary of the employee is paid.)

### **010 Administrative Fees:**

Personnel Division	\$47.50 per FTE Position per quarter \$47.50 per temporary FTE Position per quarter
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Public Employees' Health Insurance	\$50.00 per employee
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<b>011 Social Security Matching</b>	7.65% of total personal services
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<b>012 Public Employees' Health Insurance</b>	Projected premium for FY 2005 (2% increase on FY 2004 premiums)
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<b>013 Other Health Insurance</b>	Projected premium for FY 2005
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<b>014 Workers' Compensation</b>	Current rate multiplied by total personal services divided by 100
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<b>015 Unemployment Compensation</b>	Actual evaluation of projected needs for FY 2005
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<b>016 Pension and Retirement</b>	10.5% of total personal services for PERS
	15% of total personal services for Teachers' Defined Benefit Plan
	7.5% of total personal services for Teachers' Defined Contribution Plan
	15% for teachers paid through State Aid Formula

***E X A M P L E***

***To:*** Roger Smith, Director  
State Budget Office

***From:*** Agency Fiscal Officer

***Subject:*** Clearing Accounts

***Date:*** April 26, 2004

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Please activate the following payroll related clearing accounts for FY 2005.

<u>Account #</u>	<u>Name</u>
2154-2005-0203-099	Payroll Clearing
2155-2005-0203-099	Benefit Clearing

Also, please activate the Scholarship Clearing account. This account is used for student fee deposits that are transferred from the clearing account into the appropriate spending accounts.

<u>Account #</u>	<u>Name</u>
2156-2005-0204-999-640	Scholarship Clearing

Thank you for your assistance.

## ***E X A M P L E***

### **AGREEMENT**

I, \_\_\_\_\_ hereby pledge that in return for the payment of my West Virginia Bar dues for the period July 1, 2004, through June 30, 2005, by the Office of the Attorney General that:

1. I will not use this license for the representation of clients other than the state of West Virginia for financial remuneration; and
2. If I leave the Office of the Attorney General prior to June 30, 2005, I will reimburse the Office of the Attorney General for the pro rata share of the dues paid.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2004.

\_\_\_\_\_

## Procedures for Requesting a New Account

Agency contacts Auditor's Office, Accounting Section, phone number 558-2251, to request a WVFIMS Account Request Form. Agency completes Section 1 and submits form to Auditor's Office.

Auditor's Office completes Section 2 of the Request Form. This process may entail the following:

- 1.) Contacting agency to obtain additional information.
- 2.) Determining type of account, budgetary fund number, whether or not fund transfers will be permitted, compliance group, and activities or revenue classes/sources needed.

Auditor's Office submits form to WVFIMS contact. Auditor approval line is initialed to indicate a valid request.

WVFIMS contact assigns new fund number to account request. WVFIMS contact signs approval line and submits to Auditor's Office.

Auditor's Office reviews WVFIMS numbers and enters to UNISYS system. The accounts are then interfaced to the IBM side. Auditor's Office approves the WVFIMS Account Request Form which is then distributed as indicated at bottom of form.

State Budget Office adds state level revenue anticipations as requested (see Expenditure Schedule Amendments section).

## GLOSSARY

### FY 2005

**Accountable Travel Plans:** To be an accountable travel plan, your reimbursement or allowance arrangement must meet the qualifying requirements as follows: (1) they must have paid for expenses while performing services related to the business; (2) they must adequately account for these expenses within 30 days from last day of trip or date of warrant for each cash advance depending on type of advance issued; and (3) they must return any excess reimbursement or allowance over the amount accounted for within 30 days from last day of trip or date of warrant for each cash advance depending on type of advance issued.

**Activity:** The individual item of appropriation as listed in the Budget Act, such as Personal Services (001), Employees' Benefits (010), and Capital Outlay (511) or, if nonappropriated, Unclassified (099).

**Annual Increment:** Funds appropriated for eligible employees and paid at the rate of \$50 per full year of service with a minimum of three years of service. (\$150.00)

**Appropriated Federal Funds:** Those Federal Funds listed in the Budget Act as Federal Funds in accordance with Chapter 4, Article 11 of the Code of West Virginia. Appropriated Federal Funds are appropriated in Title II, Section 6, of the Budget Act. These funds shall be shown on Forms ES-3 and 3A under the column heading "Federal."

**Appropriated Special Revenue Funds:** Shall mean specific revenue sources which by Legislative enactments are not required to be accounted for as General Revenue. Appropriated Special Revenue Funds are appropriated in Title II, Section 3, of the Budget Act. These funds shall be shown on Forms ES-3, 3A and 3B under the column heading "Special."

**Budget Act/SB133:** An act making appropriations of public money out of the Treasury in accordance with Article VI, Section 51, of the Constitution.

**Federal Block Grants:** Those Federal Funds listed in the Budget Act for designated accounts, appropriated from Federal Block Grants in accordance with Chapter 4, Article 11 of the Code of West Virginia. Appropriated Federal Block Grants are appropriated in Title II, Section 7, of the Budget Act. These funds shall be shown on Forms ES-3 and ES-3A under the column heading "Federal."

**Fiscal Year:** July 1 - June 30.

**Full-time Equivalent Position (FTE):** Full-time equivalent refers to the percentage of an employee's salary from a particular account to their total salary. Example: A person paid equally from two accounts would be .50 FTE on each account. For a part-time employee, FTE refers to the percentage of time worked compared to a full-time employee in this position. Example: A person working 18 hours a week would have an FTE of .45 (40 hours = 1.00 FTE, 18 divided by 40 = .45).

## GLOSSARY

### FY 2005

(continued)

**General Revenue Fund (Funds 0101-0999):** Shall mean the general operating fund of the State and includes all money received or collected by the State except as provided in Section 2, Article 2, Chapter 12 of the Code of West Virginia or as otherwise provided. General Revenue Funds are appropriated in Title II, Section 1, of the Budget Act. These funds shall be shown on Forms ES-3, 3A and 3B under the column heading “General.”

**Lease/Purchase:** Lease/purchase items include equipment under a capital lease or installment purchase agreement. These items are or will become property of the State. They are NOT under a rental agreement or operating lease, which would be expended under “Current Expenses, Object Codes 022, 029, 030, etc.”

**Lottery Net Profits:** Those appropriations in Title II, Section 4, of the Budget Act. These funds shall be shown under the column heading “Special.”

**Nonaccountable Travel Plans:** A nonaccountable travel plan is a reimbursement of expense allowance arrangement that does not meet the three qualifying requirements of an accountable plan.

**Object Code:** An expenditure classification; referring to the lowest and most detailed state level of classification, such as Vehicle Rental (029), Association Dues (031), and Office Equipment (070).

**Operating Lease Payment:** Rental as opposed to lease purchase.

**Other Federal Funds:** Those Federal Funds not specifically listed in the Budget Act, but appropriated by Title II, Section 10, of the Budget Act. These funds shall be shown on Forms ES-3, 3A and 3B under the column heading “Federal.”

**Other Special Revenue Accounts:** Those funds made available to the spending agency through collections for specific accounts through fees, assessments, etc. These other funds are not specifically listed in the Budget Act, but are appropriated by Title II, Section 10, of the Budget Act. These funds shall be shown on Forms ES-3 and ES-3A under the column heading “Other.”

**Per Diem:** A “per diem” (daily) allowance is a payment under a reimbursement arrangement that meets the requirements of an accountable travel plan and (1) paid for business-related expenses, (2) reasonably calculated not to exceed the amount of the (anticipated) expenses, and (3) paid at the federal per diem rate for the locality.

**GLOSSARY**  
**FY 2005**  
**(continued)**

**Reappropriated Funds:** Those funds remaining at the end of the fiscal year which, through specific language in the Budget Act, are authorized to be available for expenditure in the next fiscal year.

**State Excess Lottery Revenue Funds:** Those appropriations in Title II, Section 5, of the Budget Act. These funds should be shown under the column heading of “Special” on Forms ES-3 and ES-3A.

**State Road Funds:** Consists of revenues from gasoline and other motor fuel excise and license taxes, motor vehicle registration and license tax, and all other revenue derived from motor vehicles or motor fuel. Used solely for construction, reconstruction, repair and maintenance of public highways, the payment of the interest and principal on all road bonds, and the administrative expenses of the Division of Highways and the Division of Motor Vehicles. All Federal Funds received for road construction, reconstruction and maintenance are also deposited into and become part of the State Road Fund.

**Supplemental Appropriation:** An appropriation made by the governing body, contingent upon excess funds being available after all regular appropriations have been funded.

**Surplus Appropriation:** An additional appropriation made by the governing body, from excess funds from the prior year after the next budget year has started.